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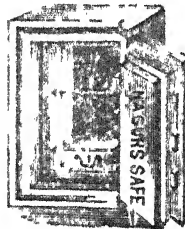
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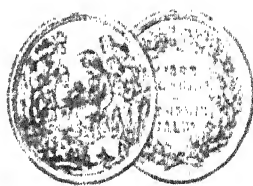
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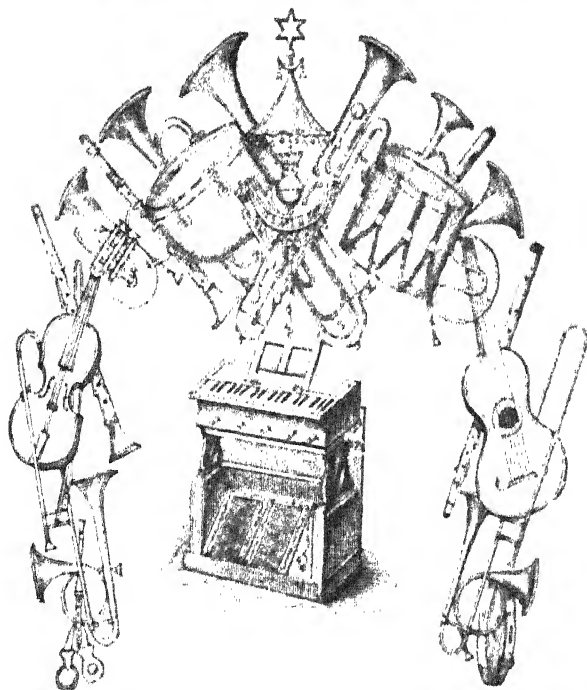
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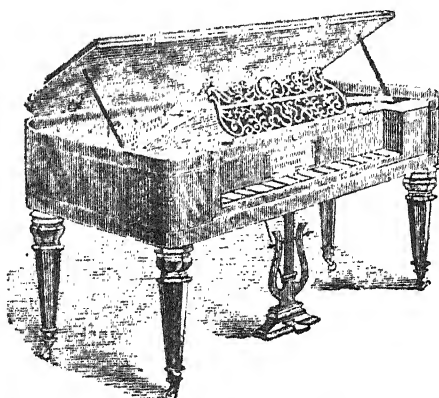
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Hainsworth, G., 721
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 Stevenson, S. H., 721, 722
 Stocken, E., 722
 Street, H. A., 722, 726
 Strong, R. G., 722, 723
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 Wadia, B. S., 721
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THE CALENDAR FOR 1897.

THE Time given in this Almanac is Bombay Civil Time, or strictly speaking the Civil Time of the Colaba Observatory.

PHASES OF THE MOON.

These are given in each month of the English Calendar. The numbers denote the Bombay mean time at which the difference of Longitude between the Sun and the Moon is 0° at the New Moon, 90° at the First Quarter, 180° at the Full Moon, and 270° at the Last Quarter.

MEAN TIME AT TRUE NOON.

The Mean Time of True Noon is the instant at which the centre of the Sun passes the meridian of Bombay.

SUNRISE AND SUNSET.

The Time of Sunrise and Sunset shows the instant at which the upper edge of the Sun's disc, when viewed from the mean sea level, is just on the visible horizon of Bombay, the refraction of the atmosphere being supposed to preserve a constant mean amount.

MOON'S AGE.

The Time given as the Moon's Age is the interval, expressed in days and tenths of a day, which has elapsed at noon of each day since the Sun and Moon were together in the same longitude.

TWILIGHT.

The duration of Twilight and of Daybreak shows the Time within which the Sun's centre is not more than 9° below the horizon of Bombay. This may be termed the Civil Twilight, to distinguish it from the Astronomical, which is reckoned at about double the length.

MERIDIAN PASSAGE.

The time of the Meridian Passage of the principal five planets is given at least once a month, with a view to ascertain such planets as are visible in the first or second part or during the whole of the night. By adding to, or subtracting from, the time of the Meridian Passage of a planet six hours, the approximate time of its setting or rising will be found.

PRINCIPAL ARTICLES OF THE CALENDAR.

THE YEAR OF CHRIST, 1897,

BEING FIRST AFTER THE BISSEXTILE OR LEAP YEAR.

Corresponding to the Year—

6610 of the Julian Period.

2672-73 of the Olympiads, or the 1st year of the 669th, which begins on the first full moon after the Summer Solstice or 14th July 1897.

2646 from the Era of Nabonassar, which consisted of 365 days only, dates from Wednesday, 26th February 3967, Julian Period, or 747 B.C., and will begin on Monday, 18th May 1897.

2650 from the foundation of Rome according to Varro.

From the Creation.			From the Deluge.		
5901 according to the Hebrew text.			4245 according to the Hebrew text.		
6202 " " Samaritan.			4895 " " Samaritan.		
7531 " " Septuagint.			5143 " " Septuagint.		

4998 of the Kaliyug, } In the Sidereal account these three commence on Saturday,
1819 of the Shaka, and } 3rd April 1897.
1304 of the Bengal San. }
1072-73 of the Cycle of Parashurama, of which the year 1073 begins on Thursday, 16th September 1897.

1953-54 of the (Luni-solar) Era of Vikramaditya, called Samvat, whereof the 1954th Maru year commences on Saturday, 3rd April 1897, and the Gujarat, Dekhan, and Konkani 1954th year on Tuesday, 26th October 1897.

1818-19 of the Shaka Era of Shalivahana, of which the 1819th year commences on Saturday, 3rd April 1897.

1266-67 of the Parsi Era of Yazdijird, of which the 1267th year of the Kadmis commences on Monday, 16th August, and of the Shahanshahi on Wednesday, 15th September 1897.

1314-15 of the Hijra or Mussalman Era, of which the year 1315 commences on Thursday, 3rd June 1897.

1306-1307 of the Fasil Era, of which the year 1307 begins on Sunday, 6th June 1897.

1297-98 of the Shahur San, of which the year 1298, or *Samani-Tisuna-Miatain-va-alfa*, commences on Sunday, 6th June 1897.

5657-58 of the Modern Jewish Era, of which the year 5658 commences on Monday, 27th September 1897.

It is the 31st year of the 22nd Cycle of Grahaparivritti, the 31st of the 84th Cycle of Brihaspati according to the Tamil account, and 43rd of the 85th Cycle according to the Bengal account.

The year 2440 of the Buddhist Era of India, Ceylon, Siam, &c., and 1259 of the Burmese Vulgar Era, and 2557 of the Japanese Era;

And the 34th year of the Chinese 76th Cycle of 60 years, which begins on 1st Magh Shuddh or 2nd February 1897.

Ramazan (the month of abstinence observed by the Muhammadans) commences on Wednesday, 3rd February 1897.

ADJUSTMENT OF THE CALENDAR.

Julius Cæsar (B.C. 46) was the first to attempt to adjust the length of the year with any degree of accuracy, and fixed it at 365 days 6 hours; introducing a day every fourth year (called Leap Year), which accordingly consists of 366 days, while the three others have only 365 days each. To introduce this system, the previous year B.C. 46 was made to contain 445 days and was thence called in after times the year of confusion.

From him it was called the Julian Year, and it continued in general use till the year 1582, when Pope Gregory XIII. undertook to rectify the error which then existed between the Julian year of 365½ days and the Solar Tropical year (which is subject to a very slow variation) of 365d. 5h. 48m. 47.819s. or 365.2422013 days, being its value at the beginning of this century or 1801. At that time the difference amounted to ten days. He accordingly commanded the ten days between the 4th and 15th October in that year to be struck out, so that the 5th day was called the 15th. This alteration has been introduced throughout Europe, except in Russia, and by the Greek Church, and the year was afterwards called the Gregorian Year or New Style.

Although the learned Roger Bacon had, upwards of three centuries before the time of Gregory, suggested a most effectual means of reforming the calendar, yet the New Style was not adopted in England until after the 2nd September 1752, when 11 days, the error amounted to, were struck out, so that the 3rd of that month was called the 14th, and it was settled by Act of Parliament (24 Geo. II., 1751) that the years 1800, 1900, 2100, 2200, 2300, and every hundredth year of our Lord which shall happen in time to come, shall be computed as each consisting of 365 days only, excepting every four hundredth year, whereof the year 2000 should be the first.

By the same Act of Parliament the Legal beginning of the year was changed from the 25th of March to the 1st of January, so that the succeeding months of January, February, and March, up to the 24th day, which by the Old Style would have been reckoned part of the year 1752, were accounted as the three first months of 1753, which is the reason we sometimes meet with such a date as—

MARCH 15TH, 1896-97,—

that is, according to the Old Style it is 1896, according to the New 1897.

QUARTER TERMS AND EMBER DAYS.

Lady Day	March 25	Spring Ember Days.....	March 10, 12, 13
Midsummer	June 24	Summer	June 9, 11, 12
Michaelmas Day	September 29	Autumn	September 15, 17, 18
Christmas Day	December 25	Winter	December 22, 24, 25

FESTIVALS, ANNIVERSARIES, &c.

Epiphany	Jan. 6	Birth of Queen Victoria.....	May 24
Septuagesima Sunday.....	Feb. 14	Ascension Day—Holy Thursday....	27
Quinquagesima—Shrove Sunday	29	Pentecost—Whit Sunday	June 6
St. David.....	Mar. 1	Trinity Sunday	13
Ash Wednesday.....	3	Corpus Christi	17
Quadragesima—1st Sunday in Lent.	7	Accession of Queen Victoria.....	20
St. Patrick	17	Proclamation	21
Annunciation—Lady Day.....	25	St. John Baptist—Midsummer Day..	24
Palm Sunday.....	Apr. 11	St. Michael—Michaelmas Day	Sept. 29
Good Friday	16	Birth of Prince of Wales.....	Nov. 9
EASTER SUNDAY	18	1st Sunday in Advent	28
St. George	23	St. Andrew	30
Low Sunday.....	25	St. Thomas	Dec. 31
Rogation Sunday.....	May 23	Christmas Day	25

RULES TO KNOW WHEN THE MOVABLE FEASTS OCCUR.

Easter Day, on which the rest depend, is always the first Sunday after the first full moon which happens after the 21st day of March. If the full moon happens upon a Sunday, Easter Day is the Sunday after. Advent Sunday is always the nearest Sunday to St. Andrew's Day, whether before or after. Good Friday is two days before, i.e., Friday previous to Easter Sunday.

Rogation Sunday is five weeks after Easter. | Whit Sunday is seven weeks after Easter.

Ascension Day is forty days after Easter. | Trinity Sunday is eight weeks after Easter.

The earliest Easter possible is 22nd March and the latest 25th April. Within these limits there are 35 days. The number of days from 21st March to the Easter in a given year, called the number of direction, may be found at the meeting of the columns of Golden Number (1-19) at the top and Dominical Letters (A-G) at the left in the following table. Thus for 1897 the Golden Number is 17 and Dominical Letter C and by the table the number of direction is 28, hence Easter is on 18th April, 28 days after 21st March.

Number of Direction for Easter Sunday.

Dominical Letter.	Golden Number																		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
A	26	19	5	26	12	33	19	12	26	19	5	26	12	5	26	12	33	19	12
B	27	13	6	27	13	34	20	13	27	20	6	27	13	6	20	13	34	20	6
C	28	14	7	21	14	35	21	7	28	21	7	28	14	7	21	14	28	21	7
D	23	15	8	22	15	29	22	8	29	15	8	29	15	1	22	15	29	22	8
E	30	16	2	23	16	30	23	9	30	16	9	23	16	2	23	9	30	23	9
F	24	17	3	24	10	31	24	10	31	17	10	24	17	3	24	10	31	17	10
G	25	18	4	25	11	32	18	11	32	18	4	25	18	4	25	11	32	18	11

CHRONOLOGICAL CYCLES.

Golden Number....	17	Solar Cycle	2	Roman Indiction....	10
Epact.....	26	Dominical Letters..	C	Julian Period	6610

The Solar Cycle, or Cycle of the Sun, is a period of 28 years, after which all the Dominical Letters return in the same order as they did during the 28 years before (*vide* page 9). The first year of the Christian Era was the 10th of this Cycle. To find the number of this Cycle: Add 9 to the given year (1897) and divide the sum (1906) by 28, the remainder (2) is the number required; if there is no remainder, the number of the Solar Cycle is 28.

Dominical or Sunday Letter is one of the first seven letters of the Roman Alphabet used to indicate the date of the 1st Sunday in January. If the 1st January is on Sunday, A is the Dominical Letter; if on Saturday, Sunday will be the 2nd, and consequently B will be the Dominical Letter. To find this Letter: To the given year (1897) add its fourth part (474), and 6 for the present and 5 for the next century, and divide the sum (2377) by 7, the remainder (4) deducted from 7 (3 or C) will be the number of the Dominical Letter, reckoning from A. A leap year (1896) has two Dominical Letters; the number (4 or D) thus found is its second, and the next number (5 or E) its first Dominical Letter (*vide* Explanation, page 9).

The Lunar Cycle, or Cycle of the Moon, sometimes called the Metonic Cycle (from Meton, an Athenian Astronomer, who invented it about 432 B.C.), is a revolution of 19 years, in which time the conjunctions, oppositions, and other aspects of the Moon are within an hour and a half of being the same as they were on the same days of the months 19 years before. It is commonly termed the Golden Number, from the Greeks, who, after its discovery by Meton, placed it in letters of gold in all public buildings, that every one might know whether the (Jewish) year was Embolemic or common. It is useful in finding Easter Day. The Prime, or Golden Number, is the number of years elapsed in this Cycle. Before the

birth of Christ 2 years of this Cycle had elapsed. And consequently the Golden Number (27) is the remainder found by dividing by 19 the given year (1897) increased by 1.

The Epact for any year is a number introduced by Aloysius Lilius, an Astronomer of Naples in the time of Gregory XIII, and designed to represent the age of the Moon, or *tithi*, on the 1st of January. For the 18th and 19th centuries it is the remainder (28) found by dividing by 30 the 11 times Golden Number (17) decreased by 1.

The Roman Indiction is a period of 15 years, commenced A.D. 312 by the Romans for the time of taxing their provinces. Three years of one of these Cycles were found to have elapsed before the birth of Christ. Hence it is the remainder (10) found by dividing by 15 the given year (1897) increased by 3.

The Julian Period contains 7,980 years, and arises from multiplying together 28, 19, and 15 being the Cycles of the Sun, Moon, and Indiction. This was contrived by Joseph-Juste Scaliger in 1583, for chronological purposes, and is assumed as a fixed era in calculations by all Astronomers and Chronologers throughout the Christian world. Its beginning is placed 710 year before the Hebrew date of the Creation of the world, or 4714 before the commencement of the Christian Era.

ECLIPSES.

In the year 1897 there will be two Eclipses, both of the Sun.

I—An Annular Eclipse of the Sun, February 1—2, invisible at Bombay.

	Bombay Mean Time.			Longitude from Greenwich.	Latitude.
	d.	h.	m.		
Begins on the Earth generally....February	1	10	14 ³ P.M.	176° 31' W	28° 0' S
Central Eclipse begins generally ..	"	1	11 17 ⁴ "	166 12 E	31 50 S
" at Noon ..	"	2	0 58 ⁰ A.M.	118 12 W	28 53 S
" ends generally.....	"	2	2 56 ¹ "	81 2 W	10 53 N
Ends on the Earth generally	"	2	3 59 ¹ "	77 59 W	14 42 N

The Eclipse will be observed from Central and South America and over a portion of the North Atlantic Ocean and over the South Pacific and Antarctic Oceans. It will be seen central at Auckland in New Zealand and Cartagena in Columbia. It will appear middle at sunset from Georgetown in British Guiana and Santarem and Rio de Janeiro in Brazil; and middle at sunrise from New Caledonia. It will end at sunrise on the Eastern Coast of Australia and will end at sunset in Brazil.

II—An Annular Eclipse of the Sun, July 29, invisible at Bombay.

	Bombay Mean Time.			Longitude from Greenwich.	Latitude.
	d.	h.	m.		
Begins on the Earth generally .....July	29	5	53 ⁶ P.M.	109° 52' W	17° 0' N
Central Eclipse begins generally ..	"	29	6 56 ¹ "	125 3 W	15 45 N
" at Noon ..	"	29	8 51 ¹ "	58 25 W	14 44 N
" ends generally.....	"	29	10 40 ⁹ "	3 54 W	22 47 S
Ends on the Earth generally ..	"	29	11 43 ⁴ "	19 3 W	21 32 S

The Eclipse will be observed from North and South America, Western Coast of Africa, and on the Atlantic and Pacific Oceans. It will be seen central from Queretaro in Mexico and over the West India Islands. It will appear middle at sunset from Calabar in Upper Guinea in Africa. On the Southern border of Canada in North America and in northern part of La Plata in South America, it will appear as simple contact only.

COLABA OBSERVATORY.....	Latitude 18° 53' 45" N. ; Longitude 72° 48' 56" E.
BOMBAY Light House	" 72 48 52 "
" Cathedral	" 72 50 16 "
" Flagstaff	" 72 50 32 "

TIME.

	Days.	Hrs.	Min.	Sec.		Days.	Hrs.	Min.	Sec.
The Anomalistic Year is 365	6	13	49	3	A Lunar Synodic Month	29	12	44	2.84
A Sidereal Year 365	6	9	9	6	A Lunar Tropical Month	27	7	43	4.71
A Com. or Tropical Year. 365	5	48	46	8.58	A Lunar Anomalistic do.	27	13	18	37.40
Secular Decrement..... 0	0	0	0	0.595	A Lunar Nodal Month..	27	5	5	35.80
A Gregorian Year 365	5	49	12		A Solar (mean) Day	24	0	0	
A Lunar Year 354	8	48	34	44	A Sidereal Day	23	56	4.09	
A Lunar Sidereal Month 27	7	43	11	54	A Lunar (mean) Day ..	24	54	0	

ASTRONOMICAL COMMENCEMENT of the FOUR SEASONS in 1897.

MEAN TIME AT BOMBAY.

Spring.....	March	20th,	1h.	P.M.	Autumn.....	September	23rd,	0h.	A.M.
Summer.....	June	21st,	9h.	A.M.	Winter	December	21st,	6h.	P.M.

Meteorologically there are only three seasons in India.

	°	'	"
Mean obliquity of the Ecliptic, 1st January 1897.....	23	27	9.46
Mean annual Diminution	0	0	0.476
Precession of the Equinoxes for the year 1897.....	0	0	50.2632
Precession for one day	0	0	0.1876
Sun's semi-diameter at the Earth's mean distance	0	16	1.82
Sun's equatorial horizontal parallax „	0	0	8.838
Moon's „ „ „ „ „	0	57	2.70
Moon's mean angular semi-diameter	0	15	31.56
Moon's inclination to the Ecliptic	5	8	47.9
Moon's eccentricity			0.0548442
Moon's distance from the Earth in radii			60.67

PRINCIPAL ELEMENTS OF THE SOLAR SYSTEM.*

Planets, &c.	Mean distance from the Sun in Miles.	Time of Revolution round the Sun in Mean Solar Days.	Time of Rotation on Axis.	Equatorial Diameter in Miles.	Mass, the Earth's = 1.	Density, Earth's = 1.	Volume, Earth's = 1.	1 Sec. cond.
			h. m. s.					Feet.
Mercury.....	35987000	87.9692	24 5 28	2,937	0.039	0.72	0.044	4.17
Venus.....	67245000	224.7007	23 16 19	7,919	0.809	0.89	0.905	18.62
The Earth..	92985000	365.2563	23 56 4	7,927	1.000	1.00	1.000	16.09
Mars	141680000	686.9796	24 37 23	4,185	0.107	0.72	0.148	8.06
Jupiter	483678000	4332.5848	9 55 28	87,680	316.000	0.24	1299.450	45.07
Saturn	886779000	10759.2198	10 14 24	73,713	94.500	0.13	717.907	18.49
Uranus	178333000	30688.3000	10 0 0	31,563	14.640	0.23	62.870	11.52
Neptune....	279400000	60180.8600	?	36,620	17.860	0.21	84.316	12.89
The Sun....	.....	.....	607 48 0	867,000	330000.000	0.25	1305000.000	444.08
The Moon....	238793 (from the Earth)	29.5306 (round the Earth)	855 43 15	2,160	0.114	0.61	0.020	2.62

ASTEROIDS OR SMALL PLANETS.

Modern discoveries in Astronomy have increased the number of these planets between Mars and Jupiter to 298, of which the elements of 172 have been ascertained (*vide* pages 10, 11, and 12); Vulcan and two or three other small planets have also been observed between the Sun and Mercury, but it will take some time to ascertain their elements.

SATELLITES OR SECONDARY PLANETS.

The Earth has one Satellite or Moon. Jupiter has four Satellites; the elements of them all are known, and their Eclipses and Occultations calculated and observed. Mars has two Satellites, Saturn eight, Uranus four, and Neptune one.

* The information in this Table has been extracted from Lockyer's *Astronomy*, Second Edition, reprinted 1894.

PUBLIC AND OTHER HOLIDAYS FOR 1897.

GENERAL (public offices closed).

New Year's Day	January 1st	Friday	1 Day
Good Friday	April 16th	Friday	1 Day
Queen's Birthday	May 24th	Monday	1 Day
Christmas	December 25th	Saturday	1 Day

CHRISTIAN.

Easter Holidays	April 17th and 18th	Saturday and Monday	2 Days
Ascension Day	May 27th	Thursday	1 Day
Pentecost Holidays	June 7th and 8th	Monday and Tuesday	2 Days
Christmas Holidays	December 26th to 31st	Sunday to Friday	6 Days

HINDU.

Makar Sankranti	January 12th	Tuesday	1 Day
Mahā Shivarātri	March 1st	Monday	1 Day
Shingā	March 18th and 19th	Thursday and Friday	2 Days
Rāmnāvamī	April 11th	Sunday	1 Day
Nāralī Purnima	August 12th	Thursday	1 Day
Janma Ashtami	August 20th	Friday	1 Day
Ganesh Chaturthī	August 31st	Tuesday	1 Day
Dasarā	October 5th	Tuesday	1 Day
Divālī	October 25th and 26th	Monday and Tuesday	2 Days

PARSI—Shahanshahi.

Jamshidi Naoroz	March 21st	Sunday	1 Day
A'bān Jasan	April 22nd	Thursday	1 Day
A'dar Jasan	May 21st	Friday	1 Day
Farvardin Jasan	May 31st	Monday	1 Day
Gāthā Gahambārs & Pateti	September 12th, 13th, & 14th	Sunday, Monday & Tuesday	3 Days
Naoroz or New Year's Day	September 15th	Wednesday	1 Day
Khurdād Sal and Valāva	September 20th and 21st ..	Monday and Tuesday	2 Days
Atashbeheram Shālgiri	October 31st	Sunday	1 Day

PARSI.—Kadmi.

Jamshidi Naoroz	March 21st	Sunday	1 Day
A'bān Jasan	March 23rd	Tuesday	1 Day
A'dar Jasan	April 21st	Wednesday	1 Day
Farvardin Jasan	May 1st	Saturday	1 Day
Gāthā Gahambārs & Pateti	August 13th, 14th, 15th	Friday, Saturday & Sunday ..	3 Days
Naoroz or New Year's Day	August 16th	Monday	1 Day
Khurdād Sal and Valāva	August 21st and 22nd	Saturday and Sunday	2 Days
Atashbeheram Shālgiri	October 1st	Friday	1 Day

MUHAMMADAN—Sunni.

Miraj-i-Muhammad	January 2nd	Saturday	1 Day
Shab-i-Barat	January 19th	Tuesday	1 Day
Lailāt-ul-Kadra	March 2nd	Tuesday	1 Day
Ramāzān 'Id	March 5th and 6th	Friday and Saturday	2 Days
Bakri 'Id	May 13th	Thursday	1 Day
Ashura	June 11th and 12th	Friday and Saturday	2 Days
Bari Wafāt or 'Id Maulad ..	August 12th	Thursday	1 Day
Medīroshan or Ghilan	September 8th	Thursday	1 Day
Māhim Fair	December 8th	Thursday	1 Day
Miraj-i-Muhammad	December 22nd	Wednesday	1 Day

MUHAMMADAN—Shiah.

Katīle Imām Ali	February 24th	Wednesday	1 Day
Lailāt-ul-Kadra	February 26th	Friday	1 Day
Ramāzān 'Id	March 5th and 6th	Friday and Saturday	2 Days
Bakri 'Id	May 13th	Thursday	1 Day
Id Gadir	May 21st	Friday	1 Day
Ashura	June 10th and 11th	Thursday and Friday	2 Days
Chihlum	July 21st	Wednesday	1 Day
Katīle Imām Hassan	July 29th	Thursday	1 Day
'Id Maulad	August 17th	Tuesday	1 Day

JEWISH.

Purim	March 18th	Thursday	1 Day
Pesach	April 17th and 23rd	Saturday and Friday	2 Days
Shabnoth	June 7th	Monday	1 Day
Tishabib	August 8th	Sunday	1 Day
Rosh Hoshāna	September 27th and 28th ..	Monday and Tuesday	2 Days
Kipur	October 5th and 6th	Tuesday and Wednesday ..	2 Days
Sukotā	October 11th and 19th	Monday & Tuesday	2 Days

HOLIDAYS FOR 1897 ARRANGED ACCORDING TO DATES.

Christian Date.	Native Date.	Sect. &c.	Holiday.
January 1	.....	General ..	New Year's Day, 1897.
" 2	Rajab 27	Muhamadan	Miraj-i-Muhammad (Sunni).
" 12	Paush Shud 13	Hindu ..	Makar Sankranti.
" 19	Sha'aban 15	Muhamadan	Shab-i-Barat (Sunni).
February 24	Ramazan 21	" ..	Katle Imam Ali (Shiah).
" 26	" 23	" ..	Lailat-ul-Kadra (Shiah).
March 1	Magh Vady .. 14	Hindu ..	Maha Shivaratri.
" 2	Ramazan 27	Muhamadan	Lailat-ul-Kadra (Sunni).
" 5 & 6	Shavval 1 & 2	" ..	Ramazan 'Id.
" 18	Adar 14	Jewish ..	Purim.
" 18 & 19	Paigun Shud 15	" ..	" ..
" 21	and Vady 1	Hindu ..	Holi or Shimga.
" 21	Meher 7	S. Parsi ..	{ Jamshidi Naoroz.
" 21	Aban 7	K. " ..	" ..
" 23	" 10	K. Parsi ..	Aban Jasan.
April 11	Chaitra Shud 9	Hindu ..	Ramanavami.
" 16	.....	General ..	Good Friday.
" 17	Nisan 15	Jewish ..	Pesach or the Passover.
" 17 & 19	.....	Christian ..	Easter Holidays.
" 21	Adar 9	K. Parsi ..	Adar Jasan.
" 22	Aban 10	S. " ..	Aban "
" 23	Nisan 21	Jewish ..	End of Passover.
May 1	Adar 19	K. Parsi ..	Farvardin Jasan.
" 13	Zil Hijjah 10	Muhamadan	Bakri 'Id or 'Id-i-Kurban.
" 21	Adar 9	S. Parsi ..	Adar Jasan.
" 21	Zil Hijjah 18	Muhamadan	'Id Gadir (Shiah).
" 24	.....	General ..	Queen's Birthday.
" 27	.....	Christian ..	Ascension Day.
" 31	Adar 19	S. Parsi ..	Farvardin Jasan.
June 6	Sivan 7	Jewish ..	Shabunoth or Pentecost.
" 7 & 8	.....	Christian ..	Pentecost Holidays.
" 10 & 11	Muharram 8 & 9	Muhamadan	Ashura (Shiah).
" 11 & 12	" 9 & 10	" ..	" (Sunni).
July 21	Safar 21	Muhamadan.	Chihilum (Shiah).
" 29	" 29	" ..	Katle Imam Hassan (Shiah).
Aug. 8	Ab 10	Jewish ..	Tishabiab or Fast of Ab.
" 12	Shravan Shud .. 15	Hindu ..	Narali Purnima or Coconut Day.
" 12	Rabi'-ul-Avval .. 13	Muhamadan	Bari Wafat (Sunni).
" 13 to 15	Gathas 3 to 5	K. Parsi ..	Gatha Gahambars and Pateti.
" 16	Farvardin 1	" ..	Naoroz A.Y. 1267.
" 17	Rabi'-ul-Avval .. 17	Muhamadan	Id Maulad (Shiah)
" 20	Shravan Vady .. 8	Hindu ..	Janma Ashtami.
" 21	Farvardin 6	K. Parsi ..	Khurdad Sal.
" 22	" 7	" ..	Valava or Amardad Sal.
" 31	Bhadra Shud 4	Hindu ..	Ganesh Chaturthi.
Sept. 9	Rabi'-ul-Avval .. 11	Muhamadan	Medioroshan or Ghilan (Sunni).
" 12 to 14	Gathas 3 to 5	S. Parsi ..	Gatha Gahambars and Pateti.
" 15	Farvardin 1	" ..	Naoroz A.Y. 1267.
" 20	" 6	" ..	Khurdad Sal.
" 21	" 7	" ..	Valava or Amardad Sal.
" 27 & 28	Tisri 1 & 2	Jewish ..	Rosh Hoshana or Feast of Trumpets
Oct. 1	Ardibehesht 17	K. Parsi ..	Atashbehram Shalgiri.
" 5	Ashwin Shud .. 10	Hindu ..	Dasara.
" 5 & 6	Tisri 10 & 11	Jewish ..	Kipur or Fast of Expiation.
" 11	" 15	" ..	Succoth or Feast of Tabernacles.
" 19	" 23	" ..	Feast of Shimat Tora.
" 25 & 26	Ashv. V. 14 & Kar. S. 1	Hindu ..	Divali.
" 31	Ardibehesht 17	S. Parsi ..	Atashbehram Shalgiri.
Dec. 9	Rajab 14	Muhamadan	Malim Fuir (Sunni).
" 22	Rajab 27	" ..	Miraj-i-Muhammad (Sunni).
" 25	.....	General ..	Christmas.
" 26 to 31	.....	Christian ..	" Holidays.

CALENDAR OR CIVIL MONTHS.

The first Roman Calendar was made by Romulus, the founder of the City of Rome (B.C. 753) who divided the year of 304 days, commencing with March, into ten months only, of unequal number of days; and when he found out that the year thus constituted was much shorter than the Solar year, he added two months to every year without inserting or assigning any names to them in the Calendar. These two were named by Numa Pompilius (B.C. 710), but the year then in use contained 12 Lunar months, and its deficiency was made up by adding intercalary days and months. In B.C. 45 Julius Caesar, as master of the Roman world, reformed the Calendar by adapting the year to the Sun's course (*vide* page 2) and making the lengths of all the 12 months systematic. He made the odd months, January (1st), March (3rd) &c., of 31 days, and the even months, April (4th), June (6th), &c., of 30, excepting February which was of 30 days in leap years only, but in other or common years of 29.

JANUARY, fixed by Numa Pompilius (B.C. 710) as the first month of year, was so named after Janns or Dianus, the God of the Sun, who, with Saturn, the God of the Earth, is said to have taught the aborigines, an ancient tribe of Italy, a better mode of life by instructing them in husbandry and inducing them to settle in fixed habitations.

FEBRUARY, from '*februus*' to purify, was so named by the Romans, because in that month they offered expiatory sacrifices.

MARCH, named in honour of Mars, the God of War, was the first month of the year under Romulus.

APRIL (Latin *Aprilis*, from '*aperio*, I open) was so called, because in this month the earth, as it were, opened its bosom for the production of grass and flowers.

MAY is said to have received its name either from Maia (Sans. *Máyá*), the mother of Mercury, to whom sacrifices were offered in the commencement of the month; or from Maiorum, generally written Maiorum, on account of festivals then held in honor of the Senators called Majores.

JUNE was so called from Juniorum, in consequence of feasts then held in honour of the young men, Juniores, who had fought for their country.

JULY was so named by Marc Antony (B.C. 32) in honour of Julius Caesar, who was born in this month. Its previous name was Quintilis, the fifth month of the year, counting from March.

AUGUST, previously called Sextilis or the 6th, received its present name from Augustus Caesar (B.C. 12), whose vanity has made the present irregularity in the number of days contained in different months. Unwilling that the month which bore his name should be inferior to the one named after Julius (which contained 31 days), he abstracted one day from February (which had only 29 days in common years) and added it to August. On account of this change, the odd months SEPTEMBER (9th) and NOVEMBER (11th) were made of 30 days, and the even months OCTOBER (10th) and DECEMBER (12th) of 31 days.

SEPTEMBER—DECEMBER were so called from their being respectively the 7th, 8th, 9th, and 10th month of the year when it commenced in March.

OFFICE CALENDAR FOR 1897.

1st QUARTER.

JANUARY.						FEBRUARY.						MARCH.						
SUNDAY	..	3	10	17	24	31	SUNDAY	..	7	14	21	28	SUNDAY	..	7	14	21	28
Monday	..	4	11	18	25		Monday	..	1	8	15	22	Monday	..	1	8	15	22
Tuesday	..	5	12	19	26		Tuesday	..	2	9	16	23	Tuesday	..	2	9	16	23
Wednesday	..	6	13	20	27		Wednesday	..	3	10	17	24	Wednesday	..	3	10	17	24
Thursday	..	7	14	21	28		Thursday	..	4	11	18	25	Thursday	..	4	11	18	25
Friday	..	1	8	15	22	29	Friday	..	5	12	19	26	Friday	..	5	12	19	26
Saturday	..	2	9	16	23	30	Saturday	..	6	13	20	27	Saturday	..	6	13	20	27

2nd QUARTER.

APRIL.					MAY.					JUNE.								
SUNDAY	..	4	11	18	25	SUNDAY	..	2	9	16	23	30	SUNDAY	..	6	13	20	27
Monday	..	5	12	19	26	Monday	..	3	10	17	24	31	Monday	..	7	14	21	28
Tuesday	..	6	13	20	27	Tuesday	..	4	11	18	25		Tuesday	..	1	8	15	22
Wednesday	..	7	14	21	28	Wednesday	..	5	12	19	26		Wednesday	..	2	9	16	23
Thursday	..	1	8	15	22	Thursday	..	6	13	20	27		Thursday	..	3	10	17	24
Friday	..	2	9	16	23	Friday	..	7	14	21	28		Friday	..	4	11	18	25
Saturday	..	3	10	17	24	Saturday	..	1	8	15	22	29	Saturday	..	5	12	19	26

3rd QUARTER.

JULY.						AUGUST.						SEPTEMBER.							
SUNDAY	4	11	18	25	SUNDAY	..	1	8	15	22	29	SUNDAY	..	5	12	19	26
Monday	5	12	19	26	Monday	..	2	9	16	23	30	Monday	..	6	13	20	27
Tuesday	6	13	20	27	Tuesday	..	3	10	17	24	31	Tuesday	..	7	14	21	28
Wednesday	7	14	21	28	Wednesday	..	4	11	18	25		Wednesday	..	1	8	15	22
Thursday	1	8	15	22	Thursday	..	5	12	19	26		Thursday	..	2	9	16	23
Friday	2	9	16	23	Friday	..	6	13	20	27		Friday	..	3	10	17	24
Saturday	3	10	17	24	Saturday	..	7	14	21	28		Saturday	..	4	11	18	25

4th QUARTER.

OCTOBER.						NOVEMBER.						DECEMBER.						
SUNDAY	...	3	10	17	24	31	SUNDAY	...	7	14	21	28	SUNDAY	...	5	12	19	26
Monday	...	4	11	18	25		Monday	...	1	8	15	22	Monday	...	6	13	20	27
Tuesday	...	5	12	19	26		Tuesday	...	2	9	16	23	Tuesday	...	7	14	21	28
Wednesday	...	6	13	20	27		Wednesday	...	3	10	17	24	Wednesday	...	1	8	15	22
Thursday	...	7	14	21	28		Thursday	...	4	11	18	25	Thursday	...	2	9	16	23
Friday	...	1	8	15	22	29	Friday	...	5	12	19	26	Friday	...	3	10	17	24
Saturday	...	2	9	16	23	30	Saturday	...	6	13	20	27	Saturday	...	4	11	18	25

ELEMENTS OF THE SMALL PLANETS.

Sign and Name.	Year of Discovery.	Discoverer.	Greatest Distance.	Least Distance.	Daily Motion.	Periodic Time.	Eccentricity.	Longitude of Perihelion.	Longitude of Node.	Inclination.	Mean Distance.
1 Ceres	1801	Piazzi	2.98	2.56	770.2	4.61	0.077	150.0	50.8	10.6	2.769
2 Pallas	1802	Olbers	3.43	2.11	768.9	4.62	0.238	122.0	172.8	34.7	2.771
3 Juno	1804	Harding	3.35	1.98	814.1	4.36	0.257	54.9	170.9	13.0	2.668
4 Vesta	1807	Olbers	2.57	2.15	977.8	3.63	0.089	250.9	103.5	7.1	2.361
5 Astæa	1845	Hencke	3.06	2.10	856.9	4.14	0.186	184.9	141.5	5.3	2.579
6 Hebe	1847	Hencke	2.92	1.93	939.9	3.78	0.203	15.2	138.7	14.8	2.424
7 Iris	1847	Hind	2.94	1.83	962.6	3.69	0.231	41.4	259.8	5.5	2.386
8 Flora	1847	Hind	2.55	1.86	1086.3	3.27	0.156	32.9	110.3	5.9	2.201
9 Metis	1848	Graham	2.68	2.09	962.3	3.69	0.123	71.1	68.5	5.6	2.387
10 Hygeia	1849	Gasparis	3.49	2.80	636.4	5.58	0.109	238.3	285.5	3.8	3.144
11 Parthenope	1850	Gasparis	2.70	2.21	924.0	3.84	0.100	317.9	125.2	4.6	2.452
12 Victoria	1850	Hind	2.84	1.82	994.8	3.87	0.219	301.7	235.6	8.4	2.334
13 Egeria	1850	Gasparis	2.80	2.35	857.9	4.14	0.087	120.2	43.2	16.5	2.577
14 Irene	1851	Hind	3.01	2.17	851.0	4.17	0.163	180.3	86.8	9.1	2.591
15 Eunomia	1851	Gasparis	3.14	2.15	825.4	4.30	0.187	27.9	293.9	11.7	2.644
16 Psyche	1852	Gasparis	3.33	2.52	710.8	4.99	0.139	15.1	150.6	3.1	2.921
17 Thetis	1852	Luther	2.79	2.15	912.4	3.89	0.123	261.6	125.4	5.6	2.473
18 Melpomene	1852	Hind	2.80	1.80	1020.1	3.48	0.128	15.1	150.1	10.2	2.296
19 Fortuna	1852	Hind	2.83	2.05	930.1	3.82	0.159	31.1	211.5	1.5	2.442
20 Massilia	1852	Gasparis	2.75	2.06	948.9	3.74	0.143	99.1	206.6	0.7	2.406
21 Lutetia	1852	Goldschmidt	2.83	2.04	933.6	3.80	0.162	327.1	80.5	3.1	2.435
22 Calliope	1852	Hind	3.20	2.62	715.2	4.96	0.101	59.9	66.6	13.7	2.909
23 Thalia	1852	Hind	3.24	2.02	832.4	4.27	0.231	123.8	67.7	10.2	2.629
24 Themis	1853	Gasparis	3.52	2.75	639.0	5.66	0.124	144.1	35.8	0.8	3.126
25 Phocæa	1853	Chacornac	3.01	1.79	954.2	3.72	0.255	302.8	214.2	2.6	2.400
26 Proserpine	1853	Luther	2.89	2.42	819.7	4.33	0.087	236.4	45.9	3.6	2.656
27 Euterpe	1853	Hind	2.76	1.94	986.7	3.60	0.174	88.0	93.9	1.8	2.347
28 Bellona	1854	Luther	3.20	2.35	766.6	4.63	0.153	122.4	144.7	9.4	2.777
29 Amphitrite	1854	Marth	2.71	2.34	869.0	4.09	0.074	56.4	356.7	6.1	2.525
30 Urania	1854	Hind	2.66	2.06	975.4	3.64	0.127	32.1	308.1	2.1	2.365
31 Euphrosine	1854	Ferguson	3.85	2.45	635.3	5.59	0.223	93.4	31.5	26.5	3.148
32 Pomona	1854	Goldschmidt	2.80	2.37	552.6	4.16	0.093	193.4	220.7	5.5	2.587
33 Polyhymnia	1854	Chacornac	3.83	1.89	733.3	4.84	0.340	542.4	9.2	1.9	2.861
34 Circe	1855	Chacornac	2.97	2.40	805.8	4.41	0.107	148.7	184.8	5.4	2.686
35 Leucothea	1855	Luther	3.66	2.32	685.0	5.18	0.224	202.4	355.3	8.2	2.694
36 Atalanta	1855	Goldschmidt	3.57	1.82	780.0	4.55	0.302	42.9	359.4	18.7	2.745
37 Fides	1855	Luther	3.11	2.17	826.4	4.30	0.177	66.5	8.3	3.1	2.642
38 Leda	1856	Chacornac	3.16	2.32	782.1	4.54	0.154	101.2	296.4	7.0	2.740
39 Lætitia	1856	Chacornac	3.08	2.46	769.8	4.61	0.111	3.2	157.4	10.4	2.770
40 Harmonia	1856	Goldschmidt	2.37	2.16	1039.3	3.42	0.047	0.9	93.6	4.3	2.267
41 Daphne	1856	Goldschmidt	3.51	2.02	773.3	4.59	0.270	220.0	179.2	16.0	2.761
42 Isis	1856	Pogson	2.99	1.89	930.9	3.81	0.226	318.0	84.5	8.6	2.440
43 Ariadne	1857	Pogson	2.57	1.85	1055.0	3.27	0.167	278.0	264.9	3.5	2.203
44 Nyx	1857	Goldschmidt	2.79	2.06	940.5	3.78	0.151	112.2	131.1	3.7	2.423
45 Eugenia	1857	Goldschmidt	2.94	2.50	791.0	4.49	0.082	229.0	148.2	6.6	2.726
46 Hestia	1857	Pogson	2.84	2.11	854.0	4.02	0.165	354.2	181.5	2.3	2.526
47 Aglaja	1857	Luther	3.25	2.50	725.9	4.89	0.180	312.8	4.3	5.0	2.880
48 Doris	1857	Goldschmidt	3.33	2.89	646.4	5.49	0.071	70.3	185.2	6.5	3.112
49 Pales	1857	Goldschmidt	3.81	2.36	655.3	5.42	0.235	31.6	290.7	3.1	3.084
50 Virginia	1857	Ferguson	3.41	1.90	821.6	4.32	0.285	10.1	173.8	2.8	2.652
51 Nemausa	1858	Laurent	2.52	2.21	975.4	3.64	0.087	175.2	175.9	10.0	2.365
52 Europa	1858	Goldschmidt	3.35	2.70	651.2	5.45	0.103	107.1	129.7	7.4	3.026
53 Calypso	1858	Luther	3.15	2.08	836.5	4.21	0.204	93.0	144.0	5.1	2.620
54 Alexandra	1858	Goldschmidt	3.25	2.17	795.6	4.46	0.199	284.3	313.8	11.8	2.709
55 Pandora	1858	Searle	3.15	2.37	774.0	4.59	0.142	12.1	10.9	7.2	2.760
56 Melete	1859	Goldschmidt	3.21	1.88	848.1	4.19	0.236	294.6	194.1	8.0	2.596
57 Mnemosyne	1859	Luther	3.50	2.81	633.0	5.61	0.108	54.1	200.2	15.2	3.155
58 Concordia	1859	Luther	2.81	2.59	799.6	4.44	0.042	189.2	161.4	5.0	2.706

Sign and Name.	Year of Discovery.	Discoverer.	Greatest Distance.	Least Distance.	Daily Motion.	Periodic Time.	Eccentricity.	Longitude of Peri- helion.	Longitude of Node.	Inclination.	Mean Distance.
59 Elpis ..	1860	Chacornac ..	3.03	2.40	794.0	4.17	0.117	18.4	170.4	8.6	2.713
60 Echo ..	1860	Ferguson ..	2.83	1.95	958.3	3.70	0.184	98.6	139.1	3.6	2.363
61 Danaë ..	1860	Goldschmidt ..	3.47	2.50	687.5	5.16	0.162	344.1	334.2	18.2	2.987
62 Erato ..	1860	Foerster ..	3.67	2.59	640.9	5.54	0.173	33.5	135.7	2.2	2.130
63 Ausonia ..	1861	Gasparis ..	2.69	2.10	955.6	3.72	0.134	270.4	338.0	5.8	2.368
64 Angelina ..	1861	Tempel ..	3.02	2.34	808.3	4.39	0.138	123.7	311.3	1.3	2.681
65 Cybele ..	1861	Tempel ..	3.80	3.05	558.9	6.35	0.165	45.4	8.3	3.1	2.660
66 Maia ..	1861	Tuttle ..	3.09	2.21	824.6	4.32	0.186	306.4	202.8	6.0	2.422
67 Asia ..	1861	Pogson ..	2.87	1.97	941.5	3.77	0.188	345.2	45.0	8.0	2.781
68 Leto ..	1861	Luther ..	3.30	2.26	765.3	4.64	0.170	108.5	187.2	8.5	2.980
69 Hesperia ..	1861	Goldschmidt ..	3.49	2.47	680.9	5.15	0.183	299.8	48.3	11.6	2.614
70 Panopea ..	1861	Goldschmidt ..	3.09	2.14	839.6	4.23	0.183	299.8	48.3	11.6	2.614
71 Niobe ..	1861	Luther ..	3.23	2.28	775.4	4.58	0.173	221.3	316.5	23.3	2.756
72 Feronia ..	1861	Peters ..	2.54	1.99	1040.1	3.41	0.120	308.0	207.8	5.4	2.266
73 Clytia ..	1862	Tuttle ..	2.78	2.55	815.4	4.35	0.042	57.9	7.9	2.4	2.665
74 Galatea ..	1862	Tempel ..	3.44	2.12	765.6	4.64	0.238	8.6	197.9	4.0	2.780
75 Eurydice ..	1862	Peters ..	3.49	1.85	812.3	4.37	0.306	335.5	369.9	5.0	2.672
76 Frea ..	1862	D'Arrest ..	4.00	2.82	563.7	6.30	0.174	92.8	212.2	2.0	3.409
77 Frigga ..	1862	Peters ..	3.03	2.31	812.2	4.37	0.134	60.4	2.0	2.5	2.672
78 Diana ..	1863	Luther ..	3.16	2.08	835.3	4.25	0.205	121.3	334.1	8.6	2.623
79 Eurynome ..	1863	Watson ..	2.92	1.97	928.9	3.82	0.184	44.4	206.7	4.6	2.444
80 Sappho ..	1864	Pogson ..	2.76	1.84	1019.8	3.48	0.200	355.3	218.7	8.6	2.286
81 Terpsichore ..	1864	Tempel ..	3.45	2.25	738.2	4.82	0.211	48.7	2.7	7.9	2.863
82 Alcmene ..	1864	Luther ..	3.33	2.15	771.4	4.60	0.221	132.4	27.0	2.9	2.768
83 Beatrix ..	1865	Gasparis ..	2.64	2.22	936.7	3.79	0.086	191.8	27.5	5.0	2.430
84 Olo ..	1865	Luther ..	2.92	1.80	976.9	3.63	0.236	339.3	327.5	9.4	2.363
85 Io ..	1865	Peters ..	3.16	2.15	820.7	4.33	0.191	322.6	203.9	11.9	2.654
86 Semele ..	1866	Tietjen ..	3.76	2.46	646.3	5.49	0.210	29.7	88.1	4.8	3.112
87 Sylvia ..	1866	Pogson ..	2.76	2.21	546.0	6.50	0.079	335.4	76.1	10.9	3.432
88 Thisbe ..	1866	Peters ..	3.21	2.32	770.2	4.61	0.160	309.3	277.6	5.2	2.789
89 Julia ..	1866	Stephan ..	3.01	2.09	870.8	4.08	0.180	353.4	311.7	18.2	2.551
90 Antiope ..	1866	Luther ..	3.68	2.61	635.2	5.58	0.169	301.1	71.4	2.3	3.145
91 Ægina ..	1866	Stephan ..	2.87	2.31	851.8	4.17	0.108	80.3	11.1	2.1	2.539
92 Undina ..	1867	Peters ..	3.51	2.86	623.7	5.69	0.102	330.8	102.9	9.9	3.187
93 Minerva ..	1867	Watson ..	3.14	2.37	776.5	4.57	0.140	274.7	5.1	8.6	2.754
94 Aurora ..	1867	Watson ..	3.44	2.89	630.7	5.63	0.086	46.0	4.6	8.1	3.163
95 Arethusa ..	1867	Luther ..	3.52	2.63	657.7	5.40	0.144	31.2	244.3	12.9	3.076
96 Ægle ..	1868	Ooggna ..	3.48	2.62	666.2	5.33	0.140	163.2	322.8	16.1	3.050
97 Clotho ..	1868	Tempel ..	3.36	1.98	814.2	4.36	0.253	65.6	160.7	11.8	2.668
98 Ianthe ..	1868	Peters ..	3.20	2.18	804.8	4.41	0.189	147.6	354.4	15.6	2.689
99 Duke ..	1868	Borelly ..	3.45	2.13	755.7	4.68	0.238	240.6	41.7	13.9	2.797
100 Hekate ..	1868	Watson ..	3.60	2.58	652.5	5.44	0.164	307.7	128.2	6.4	3.092
101 Helena ..	1868	Watson ..	2.94	2.23	854.2	4.16	0.138	327.4	343.7	10.2	2.584
102 Miriam ..	1868	Peters ..	3.47	1.86	817.0	4.35	0.303	354.6	212.0	5.1	2.662
103 Hera ..	1868	Watson ..	2.92	2.48	799.1	4.44	0.080	321.0	136.8	5.4	2.701
104 Clymene ..	1868	Watson ..	3.70	2.60	635.0	5.59	0.174	58.2	44.0	2.9	3.149
105 Artemis ..	1868	Watson ..	2.79	1.96	970.1	3.66	0.175	242.8	188.0	21.5	2.374
106 Dione ..	1868	Watson ..	3.73	2.59	631.6	5.62	0.181	27.0	63.4	4.6	3.160
107 Camilla ..	1868	Pogson ..	4.00	3.12	528.2	6.72	0.123	112.8	175.7	9.8	3.560
108 Hecuba ..	1869	Luther ..	3.54	2.88	616.4	5.76	0.103	173.5	352.4	4.4	3.212
109 Felicitas ..	1869	Peters ..	3.50	1.89	802.0	4.43	0.300	56.0	4.9	8.0	2.695
110 Lydia ..	1870	Borelly ..	2.94	2.52	785.4	4.52	0.077	336.8	57.2	6.0	2.738
111 Ato ..	1870	Peters ..	2.86	2.32	849.9	4.18	0.105	108.7	308.2	4.9	2.593
112 Iphigenia ..	1870	Peters ..	2.74	2.12	934.7	3.80	0.138	338.2	324.0	2.6	2.432
113 Amalthea ..	1871	Luther ..	2.58	2.17	968.8	3.66	0.087	186.7	123.2	5.0	2.376
114 Cassandra ..	1871	Peters ..	3.05	2.30	810.6	4.38	0.140	153.1	164.4	4.9	2.676
115 Thyra ..	1871	Watson ..	2.84	1.92	966.9	3.67	0.194	43.0	309.1	11.6	2.379
116 Sirona ..	1871	Peters ..	3.16	2.37	770.9	4.60	0.143	152.8	64.4	3.6	2.767
117 Lomia ..	1871	Borelly ..	3.06	2.92	686.0	5.18	0.023	42.8	349.6	15.0	2.991

Sign and Name.	Year of Discovery.	Discoverer.	Greatest Distance.	Least Distance.	Daily Motion.	Periodic Time.	Eccentricity.	Longitude of Perihelion.	Longitude of Node.	Inclination.	Mean Distance.
118 Peitho ..	1872	Luther ..	2'83	2'05	981'9	Y1s. 3'81	0'161	77'6	47'5	7'8	2'438
119 Althea ..	1872	Watson ..	2'79	2'36	855'0	4'15	0'083	12'4	204'0	5'8	2'580
120 Lachesis ..	1872	Borelly ..	3'27	2'97	643'5	5'52	0'047	214'0	342'9	7'0	3'121
121 Hermione ..	1872	Watson ..	3'86	3'02	551'6	6'43	0'125	358'6	76'8	7'6	3'459
122 Gerda ..	1872	Peters ..	3'34	3'09	615'6	5'78	0'040	204'5	178'7	1'6	3'215
123 Brunhilda ..	1872	Peters ..	3'02	2'37	801'8	4'42	0'122	70'0	308'5	6'4	2'695
124 Alceste ..	1872	Peters ..	2'83	2'43	832'0	4'26	0'077	244'8	188'4	2'9	2'630
125 Liberatrix ..	1872	Prosper Henry ..	2'96	2'53	780'7	4'54	0'077	272'9	169'5	4'6	2'744
126 Velleda ..	1872	Paul Henry ..	2'70	2'18	931'0	3'81	0'107	347'8	23'1	2'9	2'440
127 Johanna ..	1872	Prosper Henry ..	2'94	2'59	775'3	4'58	0'067	120'0	31'8	8'3	2'756
128 Nemesis ..	1872	Watson ..	3'10	2'40	777'5	4'56	0'128	16'8	76'5	6'3	2'751
129 Antigone ..	1873	Peters ..	3'47	2'28	727'2	4'88	0'208	241'8	137'9	12'2	2'876
130 Electra ..	1873	Peters ..	3'77	2'47	642'9	5'52	0'208	20'5	146'0	22'9	3'123
131 Vala ..	1873	Peters ..	2'62	2'22	942'3	3'77	0'081	257'9	65'3	4'6	2'420
132 Æthra ..	1873	Watson ..	3'69	1'60	846'4	4'19	0'383	152'6	259'7	24'9	2'690
133 Cyrene ..	1873	Watson ..	3'48	2'63	663'6	5'35	0'140	247'2	321'1	7'2	3'068
134 Sophrosyne ..	1873	Luther ..	2'87	2'26	864'6	4'10	0'118	67'5	346'4	11'6	2'563
135 Hertha ..	1874	Peters ..	2'93	1'93	938'1	3'78	0'205	319'9	343'9	2'3	3'428
136 Austria ..	1874	Palisa ..	2'48	2'09	1026'4	3'46	0'084	316'1	186'1	9'6	2'286
137 Melibœa ..	1874	Palisa ..	3'78	2'48	641'9	5'53	0'208	308'0	204'4	18'4	3'126
138 Tolosa ..	1874	Perrotin ..	2'85	2'05	928'0	3'83	0'162	311'4	54'8	3'2	2'449
139 Siewa ..	1874	Watson ..	3'27	2'29	765'8	4'63	0'177	164'6	2'4	11'0	2'779
140 Iuwa ..	1874	Palisa ..	3'32	2'14	788'1	4'51	0'217	300'3	107'1	3'2	2'731
141 Lumen ..	1875	Paul Henry ..	3'23	2'10	814'5	4'36	0'211	13'9	319'1	12'0	2'667
142 Polana ..	1875	Palisa ..	2'74	2'10	942'9	3'76	0'132	219'9	292'3	2'2	2'419
143 Adria ..	1875	Palisa ..	2'96	2'56	773'0	4'59	0'073	222'5	333'7	11'5	2'762
144 Vibilia ..	1875	Peters ..	3'27	2'03	821'3	4'32	0'235	7'2	76'8	4'8	2'653
145 Adeona ..	1875	Peters ..	3'00	2'33	815'4	4'35	0'126	118'5	77'7	12'3	2'665
146 Lucina ..	1875	Borelly ..	2'91	2'53	789'9	4'49	0'070	216'1	84'2	13'2	2'722
147 Protogeneia ..	1875	Schulhof ..	3'22	3'06	638'7	5'55	0'026	26'0	251'2	1'9	3'137
148 Gallia ..	1875	Prosper Henry ..	3'28	2'26	769'5	4'61	0'165	36'1	145'2	25'4	2'770
149 Medusa ..	1875	Perrotin ..	2'39	1'88	1139'2	3'11	0'119	246'7	160'1	1'1	2'133
150 Nuwa ..	1875	Watson ..	3'37	2'59	689'3	5'15	0'131	357'1	207'6	2'1	2'981
151 Abundantia ..	1875	Palisa ..	2'68	2'50	850'7	4'17	0'086	167'3	36'9	6'5	2'591
152 Atala ..	1875	Paul Henry ..	3'41	2'86	639'0	5'55	0'087	84'9	41'6	12'2	3'136
153 Hilda ..	1875	Palisa ..	4'63	3'27	451'6	7'86	0'172	285'8	228'3	7'9	3'952
154 Bertha ..	1875	Prosper Henry ..	3'46	2'92	622'4	5'70	0'084	184'4	37'7	21'0	3'191
155 Scylla ..	1875	Palisa ..	3'66	2'17	713'8	4'97	0'256	82'0	42'9	14'1	2'913
156 Xanthippe ..	1875	Palisa ..	3'84	2'24	670'2	5'29	0'264	156'0	246'2	7'5	3'038
157 Dejanira ..	1875	Borelly ..	3'13	2'04	854'8	4'15	0'211	107'0	62'5	12'0	2'583
158 Coronis ..	1876	Knorre ..	3'02	2'72	730'6	4'86	0'053	58'0	281'2	1'0	2'868
159 Emilia ..	1876	Paul Henry ..	3'45	2'77	647'7	5'48	0'110	101'3	135'2	6'1	3'107
160 Una ..	1876	Peters ..	2'90	2'56	787'2	4'51	0'062	56'0	9'4	3'9	2'729
161 Athor ..	1876	Watson ..	2'69	2'05	970'0	3'66	0'136	313'3	18'6	9'2	2'374
162 Laurentia ..	1876	Prosper Henry ..	3'56	2'49	673'1	5'27	0'177	145'8	38'2	6'2	3'029
163 Erigone ..	1876	Perrotin ..	2'72	1'99	981'1	3'62	0'156	93'8	159'1	4'7	2'356
164 Eva ..	1876	Paul Henry ..	3'35	1'72	823'7	4'28	0'347	359'6	77'5	24'4	2'635
165 Loreley ..	1876	Peters ..	3'36	2'89	642'1	5'53	0'076	277'0	304'1	11'2	3'126
166 Rhodope ..	1876	Peters ..	3'27	2'12	803'0	4'42	0'214	30'9	129'6	12'0	2'693
167 Urda ..	1876	Watson ..	4'22	2'22	614'5	5'77	0'312	32'7	170'1	1'7	3'219
168 Sibylla ..	1876	Peters ..	3'62	3'14	570'0	6'22	0'071	13'0	209'8	4'5	3'384
169 Zella ..	1876	Prosper Henry ..	2'67	2'05	978'5	3'63	0'131	326'9	354'6	5'5	2'360
170 Maria ..	1877	Perrotin ..	2'72	2'39	868'8	4'08	0'064	95'8	301'3	14'4	2'555
171 Ophelia ..	1877	Borelly ..	3'51	2'79	635'5	5'58	0'118	143'6	101'2	2'6	3'147
172 Baucis ..	1877	Borelly ..	2'65	2'11	966'4	3'67	0'114	328'6	331'9	10'0	2'380

TIDE TABLES.

When the times of High Water at one port are known, those for a neighbouring place may be readily found approximately, by adding or subtracting the difference of the establishments of the two places. For the Coasts of Europe and America the establishment of almost every harbour is accurately known; but in the Indian Ocean this important element is only roughly fixed for a few of the ports on its shores and islands. For some places only a single observation exists, and that of unknown date; in others the authorities differ widely.

The following Table is formed from such data as exist, and gives the constants to be added to or subtracted from the times of High Water at Bombay, according to the sign affixed to each, in order to find the time of High Water at the given place.

For example, the time of Tide at Bankot on any day will be found by subtracting 40m. from the time of Apollo Bandar High Water at Bombay on that day; thus,—on January 8th, 1897, the time of High Water at Bombay is 2h. 25m. A.M.; hence at Bankot it will be High Water 40m. earlier, or at 1h. 45m. A.M. So for Daman the Table gives + 1h. 50m., and hence High Water there on the 8th will occur at 2h. 25m. + 1h. 50m., that is, at 4h. 15m. A.M.

PLACE.	Latitude.	Long. E. from Greenwich.	Tide Constant.		Range in Feet.
			H.	M.	
Abdu'l Kuri	12 13½ N.	52 3	+ 4	53	8
Aden	12 46 "	45 5	— 1	36	8
Agoda, near Goa	15 29½ "	73 45½	— 1	10	* 9—
Akyab	20 3½ "	92 54½	— 1	55	9—
Babelmandeb I.	12 41 "	43 27	— 0	10	6
" Strait			+ 0	50	
Balasur	21 28 "	87 0	— 1	58	10—
Bankot	17 57 "	73 1	— 0	40	12
Basein	19 13 "	72 49	+ 0	50	17
Bussora (bar)	30 32 "	47 50	+ 0	20	
Beyt	22 28½ "	69 9	+ 0	20	14
Bombay	18 54 "	72 48	0	0	† 12—6
Bushir	29 0 "	50 50	+ 7	50	6
Calcutta	22 38½ "	88 19	+ 3	20	
Chittagong	22 20 "	91 48	+ 1	48	15—10
Cochin	9 58 "	76 14	+ 1	52	6
Coringa	16 49 "	82 12	— 1	44	5—3
Curieuse (Seychelles)	4 16 S.	55 48	— 6	28	7
Daman (bar)	20 22 N.	72 49	+ 1	50	17
Diamond Island	15 51 "	94 17	— 1	10	8
Diu Island	20 42 "	71 0	+ 2	20	6
Goa	15 28 "	73 51	+ 0	5	5
Good Hope Cape	33 56 "	18 29	+ 3	12	
Johanna	17 52 S.	37 1	+ 4	40	16
Kedjiri	12 11 N.	44 25	+ 3	50	8
Killimane	21 50 "	87 56	— 0	10	
Kishm Island	26 57 "	56 17	— 0	40	12
Kuria Muria	17 27 "	55 36	— 3	20	6
Loheia	15 42 "	42 39	+ 1	50	3
Macowa Island	16 58 "	41 20	+ 0	54	2
Madras	13 4 "	80 14	— 4	6	3
Magadoxa	2 2 "	45 25	+ 4	50	8
Mahé	4 36 S.	55 34	+ 4	5	6
Makumba	15 42 "	45 58	— 6	55	17
Maldives	4 54 N.	72 58	+ 3	20	4
Martaban	16 32 "	97 35	+ 2	40	21
Massowa	15 36 "	39 21	+ 1	25?	3½
Mauritius	20 23 S.	57 46	+ 3	30	1
Mazeira I.	20 8 N.	58 33	— 0	50	5
Malinda	3 13 S.	40 11	+ 4	40	11
Mergui	12 27 N.	98 35	— 0	10	21—
Merjee	14 30 "	74 21	— 0	40	7
Morebat	16 58 "	54 33	— 2	40	6
Nankaury	8 0 "	93 46	— 2	25?	8
Negapatam	10 46 "	79 50	— 6	40	3
Palmyras Pt.	9 51 "	80 14	— 2	10	11—
Patta	2 9 S.	41 7	+ 4	50	10
Penang	5 25 N.	100 20	+ 2	35	8
Peros Banhos (Chagos)	5 14 S.	71 46	+ 1	50	5
Pulicat Shoals	13 25 N.	80 18	— 2	15	3

* Range of the Spring Tides; the others are not particularised.

† Spring and Neap ranges.

PLACE.	Latitude.	Long. E. from Greenwich.	Tide Constant.	Range in Feet.
Rajapur	18 16 N.	73 0	H. M. - 0 40	12
Rangoon	16 47 "	96 10	+ 5 50	20-14
Rasul Khyma	25 48 "	55 57	- 0 40	7
Rodriguez	19 41 S.	63 25	+ 1 55	6
Singapore	1 17 N.	103 50	- 2 40	9
Suez	29 59 "	32 34	+ 0 50	6
Surat	21 12 "	72 47	+ 4 20	30
Table Bay	33 54 S.	18 25	+ 2 55	5
Tamarid, Socotra	12 39 N.	54 1	- 4 20	8
Tavoy, I.	13 6 "	98 14	- 1 40	17
Trincomali	8 36 "	81 14	- 3 22	2
Versava	19 7 "	72 46	+ 0 35	16
Vingoria	15 53 "	73 27	- 1 10	6
Zanzibar	6 9 S.	39 14	+ 4 40	10

Table for finding the Height of the Tide at any intermediate Hour between two successive Times of High Water—the range being known.

Range.	Low Water.	H. M. 0 30	H. M. 1 0	H. M. 1 30	H. M. 2 0	H. M. 2 30	H. M. 3 0	H. M. 3 30	H. M. 4 0	H. M. 4 30	H. M. 5 0	H. M. 5 30	Range.
Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.
4	0.0	0.1	0.3	0.6	1.0	1.5	2.0	2.5	3.0	3.4	3.7	3.9	4
5	0.0	0.1	0.4	0.8	1.2	1.8	2.5	3.1	3.7	4.3	4.6	4.8	5
6	0.0	0.2	0.5	0.9	1.5	2.2	3.0	3.7	4.5	5.1	5.6	5.8	6
7	0.0	0.2	0.6	1.1	1.8	2.6	3.5	4.3	5.3	5.9	6.4	6.8	7
8	0.0	0.2	0.7	1.2	2.0	3.0	4.0	5.0	6.0	6.7	7.3	7.8	8
9	0.0	0.2	0.8	1.4	2.3	3.4	4.5	5.7	6.7	7.6	8.2	8.7	9
10	0.0	0.3	0.8	1.6	2.6	3.8	5.0	6.3	7.4	8.4	9.2	9.7	10
11	0.0	0.3	0.9	1.7	2.8	4.2	5.6	6.8	8.3	9.3	10.1	10.7	11
12	0.0	0.3	1.0	1.9	3.1	4.5	6.0	7.5	8.9	10.2	11.0	11.7	12
13	0.0	0.3	1.0	2.0	3.3	4.8	6.5	8.2	9.7	11.0	12.0	12.7	13
14	0.0	0.3	1.1	2.2	3.6	5.2	7.0	8.8	10.4	11.8	12.9	13.7	14
15	0.0	0.4	1.2	2.3	3.8	5.7	7.5	9.4	11.2	12.7	13.8	14.6	15
16	0.0	0.4	1.3	2.5	4.1	6.0	8.0	10.0	11.9	13.5	14.7	15.6	16
17	0.0	0.4	1.3	2.7	4.3	6.3	8.5	10.7	12.7	14.3	15.7	16.6	17
18	0.0	0.4	1.4	2.8	4.6	6.7	9.0	11.3	13.4	15.2	16.6	17.6	18
19	0.0	0.5	1.5	2.9	4.8	7.1	9.5	11.9	14.2	16.1	17.5	18.5	19
20	0.0	0.5	1.6	3.1	5.1	7.5	10.0	12.1	14.9	16.9	18.4	19.5	20
21	0.0	0.5	1.7	3.2	5.3	7.8	10.5	13.2	15.7	17.7	19.3	20.5	21
22	0.0	0.6	1.8	3.4	5.6	8.2	11.0	13.8	16.4	18.6	20.2	21.4	22
23	0.0	0.6	1.8	3.6	5.8	8.6	11.5	14.4	17.2	19.4	21.2	22.4	23
24	0.0	0.6	1.9	3.7	6.1	9.0	12.0	15.0	17.9	20.3	22.1	23.4	24
25	0.0	0.7	2.0	3.8	6.4	9.3	12.5	15.7	18.7	21.2	23.0	24.4	25
26	0.0	0.7	2.1	4.0	6.7	9.8	13.0	16.2	19.3	22.0	23.9	25.3	26
27	0.0	0.7	2.2	4.2	6.9	10.1	13.5	16.8	20.1	22.8	24.8	26.3	27
28	0.0	0.7	2.3	4.3	7.2	10.5	14.0	17.5	20.8	23.7	25.8	27.3	28
29	0.0	0.7	2.3	4.5	7.4	10.8	14.5	18.2	21.6	24.5	26.7	28.3	29
30	0.0	0.8	2.4	4.7	7.7	11.2	15.0	18.8	22.3	25.3	27.6	29.2	30
31	0.0	0.8	2.5	4.8	7.9	11.7	15.5	19.4	23.1	26.1	28.5	30.2	31
32	0.0	0.8	2.6	5.0	8.2	12.0	16.0	20.0	23.8	27.0	29.4	31.2	32
33	0.0	0.8	2.7	5.1	8.4	12.3	16.5	20.7	24.6	27.9	30.3	32.2	33
34	0.0	0.8	2.7	5.2	8.7	12.7	17.0	21.2	25.3	28.7	31.2	33.2	34
35	0.0	0.8	2.8	5.4	8.9	13.2	17.5	21.8	26.1	29.6	32.2	34.1	35
40	0.0	1.0	3.2	6.2	10.2	15.0	20.0	25.0	29.8	33.8	36.8	39.0	40
45	0.0	1.2	3.6	7.0	11.5	16.8	22.5	28.2	33.5	38.0	41.4	43.8	45

BOMBAY TIDE-TABLES FOR 1897.

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APOLLO BANDAR (TIDAL OBSERVATORY, LAT. 18° 55' N., LONG. 72° 50' E).

The observations on which the following Tables depend were taken between 1878 and 1896 on one-quarter the natural scale with a self-registering Tide-Gauge as part of the operations of the Survey Department of the Government of India, and were reduced in the Office of the Tidal and Levelling Operations in Poona by the method of Harmonic Analysis described in detail in a Report of the Committee for the Harmonic Analysis of Tidal Observations consisting of the late Professor J. C. Adams and Professor G. H. Darwin, which was drawn up by the latter for the Meeting of the British Association at Southport in 1883.

The constants thus obtained for each constituent tide were sent to Mr. E. Roberts, of the Nautical Almanac Office, who deduced from them the times and heights of High and Low Water contained in the following tables with the aid of the India-Office Tide-predicting machine designed by Lord Kelvin and himself.

In these Tables the heights are referred to the Datum of Soundings in the charts of Bombay, namely, the "Mean of the Lowest Ordinary Spring-tides." The accepted height of this datum is 72 feet above Town Hall Datum, or 8.23 feet below the mean level of the sea, or 2.00 feet above the zero of the gauge, or 28.00 feet below the Standard Bench-mark, which is situated at the Public Works Secretariat, and consists of a 3-foot cube of polished granite, the top surface of which is the plane of reference and is exactly on the same level as the Town Hall Bench-mark. The Datum of Soundings in the charts is also 0.51 foot or about 6 inches lower than "Indian Spring low-water mark," the scientific datum for charts which was adopted after discussion between Professor Darwin, Major Baird, R.E., and Captain Wharton, R.N., and to which the heights in the Apollo Bandar Tide-Tables for 1892 were referred. The mean range of greatest ordinary springs is 13.9 feet.

The extreme observed difference in the height of the water is 18.6 feet (see following list of heights).

Apparent Time of High Water at the Full and Change of the Moon (Mean Establishment of the Port) is 1h. 35m.

The following list gives the accepted values of some important heights in Bombay referred to the Town Hall Datum:—

	Above Town Hall Datum,
	Ft. In.
Standard Bench-mark and Town Hall Bench-mark.....	100 0
G. T. S. Bench-mark at Apollo Bandar Tidal Observatory.....	94 0
Cooping level, Government Wet Basin.....	92 0
Bandar level and coping of Prince's Dock.....	91 0
Highest H. W. observed, Ex. S. T.	89 2
H. W. O. S. T.	86 3
Mean H. W.	84 6
H. W. O. N. T.	83 3
Highest Low Water	81 0
Mean Sea Level as inscribed on Standard Bench-mark	80 3
Lowest High Water	80 2
Blocks P. and O. Mazagon Dry Dock	78 2
L. W. O. N. T.	77 3
Mean L. W.	76 0
Sill P. and O. Mazagon Dry Dock (Small Old Dock) ..	75 6
L. W. O. S. T.	74 3
Standard L. W. Whish's Surveys	72 10
Indian Spring Low Water Mark	72 6
Mean of Lowest Ordinary Spring Tides or line of reference for Soundings, Permanent accepted value	72 0
Sill of Upper Old Bombay Government Dry Dock.....	72 0
Lowest Low Water observed, Ex. S. T.	70 7
Blocks of Middle and Lower Old Bombay Government Dry Dock	70 5
Blocks Mogul's Dry Dock, B. I. S. N.	70 1
Sill of Middle Old Bombay Govt. Dry Dock.....	69 10
Sill of Lower Old Bombay Govt. Dry Dock.....	69 8
Sill of Blocks P. and O. Ritchie Dry Dock	68 0
Bottom of Arsenal Basin	66 0
Sill Sassoon Wet Dock	65 0
Sill of Government Wet Basin	63 3
Blocks of Duncan Government Dry Dock	63 0
Sill of Duncan Government Dry Dock	62 3
Bottom of Government Wet Basin	61 3
Blocks Merewether Dry Dock with Centre Wedge removed	59 1
Sill Merewether Dry Dock	58 0
Sill Prince's Wet Dock	58 0
Sill Victoria Wet Dock	56 0
Sill Communication Passage, Prince's and Victoria Docks	56 0
Bottom Prince's Wet Dock	55 0
Bottom Victoria Wet Dock.....	53 0

The heights in these Tables, when added algebraically to the Chart Soundings, give the depth of water: consequently when a minus sign (—) is prefixed to a Low-water height, that height should be subtracted from the sounding to obtain the depth of water.

PRINCE'S DOCK (TIDAL OBSERVATORY, LAT. 18° 57' N., LONG. 72° 50' E).

The observations on which the following Tables depend were taken between 1888 and 1895 on one-twelfth the natural scale with a small self-registering Tide-Gauge as part of the operations of the Survey Department of the Government of India, and were reduced in the Office of the Tidal and Levelling Operations in Poona by the method of Harmonic Analysis described in detail in a report of the Committee for the Harmonic Analysis of Tidal Observations, consisting of the late Professor J. C. Adams and Professor G. H. Darwin, which was drawn up by the latter for the Meeting of the British Association at Southport in 1883.

The constants thus obtained for each constituent tide were sent to Mr. E. Roberts, of the antical Almanac Office, who deduced from them the times and heights of High and Low Water contained in the following Tables, with the aid of the India-Office Tide-predicting machine designed by Lord Kelvin and himself.

In these Tables the heights are referred to, and give the depth of water on Prince's Dock sill which is 22'31 feet below the mean level of the sea, or 14'00 feet below the zero of the gauge or 42'00 feet below the Standard Bench-mark, which is situated at the Public Works Secretariat, and consists of a 3-foot cube of polished granite, the top surface of which is the plane of reference, and is exactly on the same level as the Town Hall Bench-mark.

The heights of some other points in Bombay with reference to Prince's Dock sill are as follow:—

	Above Prince's Dock sill in feet.
Bandar level and coping of Prince's Dock	33'00
Blocks Hyd. Lift up	32'58
Bench-mark of reference of Tide-Gauge on coping of swing-bridge pier.	31'31
Indian Spring low water mark	14'49
Mean of Lowest Ordinary Spring-Tides, or line of reference for Soundings	14'00
	Below Prince's Dock sill in feet.
Blocks Hyd. Lift down	1'17
Victoria Dock sill	2'00
Bottom of Prince's Dock	3'00
Bottom of Victoria Dock	5'00
Town Hall Datum	58'00

The mean range of the greatest ordinary springs is 13'9 feet.

The extreme observed difference in the height of the water is 18'6 feet (see List of Heights on page 15).

Apparent Time of High Water at the Full and Change of the Moon (Mean Establishment of the Port) is 11h. 16m.

The letter "m" is appended to the times of morning tides, and the letter "a" to those of afternoon tides.

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LEVEL OF IMPORTANT POINTS AT BOMBAY ABOVE
TOWN HALL DATUM.

Ft.		
	91	<i>Bandar Level and Coping of Prince's Dock.</i>
<i>Blocks Hyd. Lift-up</i>	90' 7"	
	90	
	89	
	88	88' 5" <i>H. W. Ex. S. T.</i>
	87	
	86	86' 3" <i>H. W. O. S. T.</i>
	85	
	84	84' 6" <i>Mean H. W.</i>
	83	83' 3" <i>H. W. O. N. T.</i>
	82	
	81	81' 0" <i>Highest Low Water.</i>
	80	80' 2" <u><i>Mean Level of the Sea.</i></u>
	79	
<i>Blocks P. & O. Mazagon Dry Dock</i>	78' 2"	
	78	
<i>Blocks old Bombay Govt. Dry Dock, Upper.</i>	77' 0"	
	77	77' 3" <i>L. W. O. N. T.</i>
	76	76' 0" <i>Mean L. W.</i>
<i>Sill P. & O. Mazagon Dry Dock</i>	75' 6"	
	75	
	74	74' 3" <i>L. W. O. S. T.</i>
	73	72' 10" <i>Standard L. W. Whisk's Surveys.</i>
<i>Old Bombay Govt. Dry Dock Sill</i>	72' 0"	{ <i>Mean of Lowest Ordinary Spring Tides.</i> <u><i>Line of reference for Soundings</i></u>
<i>Upper Blocks, middle</i>		
<i>Do. Blocks of Lower Dock</i>	71' 7"	
	71	71' 2" <i>L. W. Ex. S. T.</i>
	70	
<i>Blocks Mogul's Dry Dock, B.I.S.N.</i>	70' 1"	
<i>Old Bombay Govt. Dry Dock, Sill middle.</i>	69' 10"	
<i>Sill Mogul's Dry Dock, B.I.S.N.</i> ..	69' 2"	
<i>Sill and Blocks P. & O. Ritchie Dry Dock.</i>	68' 0"	
	68	68' 3" <i>Sill Lower Duncan Dry Dock, Govt.</i>
	67	67' 4" <i>Sill Upper do. do.</i>
	66	
<i>Sill Sassoon Wet Dock</i>	65' 0"	
	65	
	64	
	63	
	62	
	61	
	60	
	59	
<i>Sill Prince's Wet Dock</i>	58' 0"	
	58	
<i>Blocks Hyd. Lift-down</i>	56' 10"	
	57	
<i>Sill Victoria Wet Dock</i>	56' 0"	
	56	
<i>Bottom Prince's Wet Dock</i>	55' 0"	
	55	
	54	
<i>Bottom Victoria Wet Dock</i>	53' 0"	
	53	

January—31 Days.

PHASES OF THE MOON.

● New Moon 3rd, 10h. 54' 7m. A.M. ○ Full Moon
 ☾ First Quarter 11th, 2h. 37' 2m. A.M. ☾ Last Quarter

Day of the Week.	Day of the Month.	Sundays and Remarkable Days. Astronomical Phenomena.	Day of the Year.	Mean Time.				
				Sunrise.		Sunset.		J N
				A.M.	P.M.	A.M.	P.M.	
Fr.	1	NEW YEAR'S DAY.—CIRCUMCISION.	1	6 34	5 34	0		
Sat.	2	Venus on the Meridian, 3h. 1m. P.M.	2	6 34	5 35	0		
S.	3	2ND SUNDAY AFTER CHRISTMAS.	3	6 34	5 35	0		
Mon.	4	Mercury 0° 8' S. of Moon, 11h. P.M.	4	6 35	5 35	0		
Tu.	5	Jupiter passes the Meridian, 3h. 45m. A.M.	5	6 35	5 36	0		
Wed.	6	EPIPHANY.	6	6 35	5 37	0		
Th.	7	Mercury at greatest elongation, 19° 8' E, 0h. A.M.—Venus 3° 7' S of Moon, 0h. A.M.	7	6 36	5 38	0		
Fr.	8	Day breaks at 5h. 55m. A.M.	8	6 36	5 38	0		
Sat.	9	Mercury on the Meridian, 1h. 26m. P.M.	9	6 36	5 39	0		
S.	10	1ST SUNDAY AFTER EPIPHANY.—Mercury in Ascending Node, 0h. P.M.	10	6 36	5 40	0		
Mon.	11	PLOUGH MONDAY.	11	6 36	5 40	0		
Tu.	12	Twilight ends, 6h. 21m. P.M.	12	6 36	5 41	0		
Wed.	13	Mercury stationary, 10h. A.M.	13	6 36	5 42	0		
Th.	14	Duration of light 12h. 26m.	14	6 37	5 43	0		
Fr.	15	Mercury in Perihelion, 2h. A.M.—Mars 1° 42' S. of Moon, 8h. A.M.	15	6 37	5 44	0		
Sat.	16	Mars stationary, 0h. P.M.	16	6 37	5 44	0		
S.	17	2ND SUNDAY AFTER EPIPHANY.	17	6 37	5 44	0		
Mon.	18	Venus passes the Meridian, 3h. 7m. P.M.	18	6 37	5 45	0		
Tu.	19	Mars on the Meridian, 8h. 41m. P.M.	19	6 37	5 45	0		
Wed.	20	Jupiter passes the Meridian, 2h. 43m. A.M.	20	6 37	5 46	0		
Th.	21	Twilight lasts 40m.	21	6 37	5 47	0		
Fr.	22	Jupiter 3° 46' N of Moon, 2h. A.M.—Mercury in inferior conjunction with Sun, 7h. P.M.	22	6 37	5 47	0		
Sat.	23	Length of day 11h. 12m.	23	6 36	5 48	0		
S.	24	3RD SUNDAY AFTER EPIPHANY.	24	6 36	5 48	0		
Mon.	25	CONVERSION OF St. PAUL.—Mercury at greatest Hel. Lat. N 9h. A.M.	25	6 36	5 49	0		
Tu.	26	Duration of darkness 11h. 26m.	26	6 36	5 50	0		
Wed.	27	Saturn 7° 19' N of Moon, 7h. P.M.	27	6 36	5 50	0		
Th.	28	Length of night 12h. 45m.	28	6 36	5 51	0		
Fr.	29	Saturn passes the Meridian, 7h. 13m. A.M.	29	6 35	5 52	0		
Sat.	30	Venus in Ascending Node, 4h. P.M.	30	6 35	5 52	0		
S.	31	4TH SUNDAY AFTER EPIPHANY.—Mercury 5° 11' N of Moon, 2h. P.M.	31	6 35	5 53	0		

January.

▷ In Apogee..... 12th, 1h. A.M. | ▷ In Perigee..... 25th, 7h. P.M.

Day of the Month.	Apollo Bunder, Mean Time.				Prince's Dock, Mean Time.				Chronology of Remarkable Events.
	High Water.		Low Water.		High Water.		Low Water.		
	Time.	Ht.	Time.	Ht.	Time.	Depth on Sill	Time.	Depth on Sill	
H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.		
1	9 8m 12	1 3 47m	6 8 9 11m 26	1 3 34m 20	8	Queen of England proclaimed Empress of India in India, 1877—Prince's Dock, Bombay, opened, 1880.			
2	10 12m 12	5 4 45m	5 11 10 10m 26	8 4 34m 19	11	Farakhabad taken by Sir Colin Campbell, 1858—Calcutta retaken, 1757.			
3	11 23a 15	9 4 16a	0 10 11 21a 29	11 4 13a 14	3	Abyssinian Expedition landed at Annesley Bay, 1863.			
4	11 6m 12	8 5 34m	5 3 11 4m 26	11 5 24m 19	5				
5	— — —	— 5 1a	0 10 — —	— 5 1a 14	9				
6	0 4m 16	2 6 16m	4 7 0 4m 30	4 6 9m 18	7				
7	11 51m 12	11 5 42a	1 1 11 51m 27	1 5 45a 15	0				
8	0 43m 16	3 6 55m	4 2 0 41m 30	4 6 51m 18	2				
9	0 39a 13	0 6 22a	1 8 0 41a 27	1 6 25a 15	7				
10	1 20m 15	10 7 32m	3 11 1 22m 29	11 7 31m 17	11	Evacuation of Cabul by the British Troops, 1842—Peace with Holkar, 1818.			
11	1 22a 12	8 7 0a	2 5 1 25a 26	9 7 4a 16	6	Calais regained by France, 1578—Disastrous Retreat of British Troops from Cabul, 1842.			
12	1 54m 15	2 8 8m	1 0 1 58m 29	2 8 10m 19	2	Prince Albert Victor born, 1861—Kandahar occupied by British, 1879—Galileo died, 1612.			
13	2 5a 12	2 7 36a	3 6 2 8a 26	2 7 41a 17	7	Napoleon III died, 1873—Marquis of Hastings resigned, 1823.			
14	2 25m 14	3 8 13a	4 2 2 31m 28	3 8 43m 18	3	Capture of the Cape of Good Hope, 1806—Penny Postage, Great Britain, 1840.			
15	2 47a 11	6 8 11m	4 8 2 50a 25	6 8 18a 18	10	1 Capture of Trincomalee, 1795.			
16	2 54m 13	4 9 19m	4 6 3 0m 27	4 9 27m 18	7				
17	3 31a 10	10 8 47a	5 10 3 33a 24	10 8 56a 20	0				
18	3 20m 12	5 9 54m	1 10 3 26m 26	5 10 8m 18	10				
19	4 22a 10	7 9 26a	7 0 4 20a 21	3 9 44a 21	2				
20	3 44m 11	7 10 44m	5 0 3 54m 25	8 10 55m 19	1				
21	5 30a 9	9 10 15a	8 0 5 27a 23	11 10 45a 22	2				
22	4 20m 10	11 11 40m	5 1 4 28m 25	0 11 51m 19	1	Zulu War began, 1879—Dalhousie, Gov.-Genl., 1848.			
23	7 41a 9	10 11 58a	8 10 7 0a 21	0 — — —	—				
24	4 58m 10	4 — —	— 5 20m 24	6 0 30m 22	9	Battle of Chillianwala, 1849.			
25	9 9a 10	7 0 45a	4 11 9 8a 24	8 0 54a 18	10				
26	6 18m 9	10 2 7m	8 10 6 36m 24	2 2 9m 22	9	Washington Irving died, 1860—Arrest of Mulharao, Gaekwar of Baroda, 1875.			
27	9 55a 11	6 1 50a	4 5 9 54a 25	7 1 56a 18	4	Book of Common Prayer adopted by Parliament, 1849.—First Victorian Government formed, 1851.			
28	8 0m 9	10 3 18m	8 3 8 6m 24	2 3 23m 22	2	Battle of Corunna, 1809.			
29	10 33a 12	5 2 49a	3 10 10 30a 26	7 2 51a 17	8				
30	9 18m 10	4 4 9m	7 6 9 16m 24	7 4 10m 21	2				
31	11 5a 13	5 3 32a	3 11 10 58a 27	6 3 40a 17	0				
1	10 7m 11	0 4 50m	6 8 10 10m 25	4 4 52m 20	6	English Fleet arrived at Chittagong, 1610—Dr. Franklin born, 1706.			
2	11 36m 11	3 4 13a	2 5 11 25a 28	5 4 21a 16	3	Edward Lord Lytton died, 1873.			
3	10 52m 11	9 5 24m	5 10 10 59m 26	1 5 31m 19	8				
4	— — —	4 52a	1 10 11 54a 29	2 5 4a 15	9				
5	0 5m 14	11 6 3m	5 11 11 44m 26	9 6 6m 18	11	Alen captured by the British, 1839.			
6	11 35m 12	6 5 30a	1 5 — —	— 5 41a 15	4				
7	0 33m 15	5 6 30m	1 4 0 25m 29	8 6 38m 18	3	Oudh amalgamated with the N.-W. P., 1878.			
8	0 16a 13	0 6 7a	1 4 0 25a 27	3 6 15a 15	4				
9	1 0m 15	8 7 7m	3 9 0 58m 29	10 7 10m 17	8	Australia colonised, 1788—Severe Defeat of British Column at Isandula by the Zulus, 1879.			
10	0 53a 13	5 6 45a	1 8 1 4a 27	7 6 50a 16	9	Surrender of Multan, 1849—First sod of Indore Railway line turned, 1872.			
11	1 29m 15	7 7 37m	3 3 1 33m 29	8 7 43m 17	3	Pitt died, 1806.			
12	1 38a 13	5 7 21a	2 5 1 45a 27	6 7 28a 16	6	University of Calcutta founded, 1857—Attack by Zulus at Isandula (South Africa), British Camp taken and nearly 1,000 killed, 1879.			
13	2 1m 15	3 8 10m	2 11 2 9m 29	3 8 19m 17	0				
14	2 23a 13	2 8 5a	3 6 2 31a 27	3 8 10a 17	6				
15	2 36m 14	8 8 48m	2 10 2 47m 28	7 9 1m 16	11				
16	3 16a 12	8 8 48a	4 9 3 25a 26	9 8 58a 18	10				
17	3 16m 13	10 9 35m	2 10 3 29m 27	9 9 50m 16	11				
18	4 20a 12	1 9 35a	6 2 4 21a 26	2 9 52a 20	3				
19	4 2m 12	10 10 36m	3 1 4 11m 26	10 10 44m 17	1	Marriage of the Princess Royal and Prince Frederick William of Prussia, 1853.			
20	5 33a 11	8 11 6a	7 6 5 35a 25	9 11 3a 21	6	Prince F. W. Victor Albert of Prussia born, 1859—New High Court Offices opened in Bombay, 1879.			
21	5 0m 11	11 11 50m	3 2 5 8m 26	0 11 53m 17	2	Telephone Exchanges opened in Calcutta, Madras and Bombay, 1882.			
22	7 8a 11	10 — —	— 7 9a 25	10 — —	—	First English Newspaper published at Calcutta, 1780.			
23	6 13m 11	2 1 3m	8 2 6 24m 25	5 0 57m 22	1	Charles I beheaded, 1649.			
24	8 31a 12	6 1 3a	3 1 8 38a 26	6 1 8a 17	0				
25	7 42m 10	10 2 40m	7 8 7 51m 25	0 2 40m 21	8				
26	9 40a 13	7 2 12a	2 10 9 45a 27	6 2 14a 16	8				
27	9 8m 11	2 3 54m	6 10 9 6m 25	3 3 45m 20	9				
28	10 33a 14	6 3 15a	2 5 10 36a 28	5 3 18a 16	4				
29	10 11m 11	9 4 51m	5 9 10 8m 25	10 4 40m 19	9	Cape Horn first doubled, 1616—Mutiny at Vellore, 1807.			
30	11 16a 15	2 4 12a	2 11 11 19a	2 4 7a 16	0				

February—28 Days.

PHASES OF THE MOON.

● New Moon 2nd, 1h. 45m. A.M. | ○ Full Moon 17th, 8h. 24m. P.M.
 ☾ First Quarter 10th, 0h. 16 4m. A.M. | ☾ Last Quarter 24th, 8h. 34 9m. A.M.

Day of the Week.	Day of the Month.	Sundays and Remarkable Days. Astronomical Phenomena.	Day of the Year.	Mean Time.			Moon's Age at Noon.	Sun's Declination at Mean Noon.
				Sunrise. A.M.	Sunset. P.M.	True Noon		
Mon.	1	Sun Eclipsed, invisible at Bombay.	32	6 35	5 53	0 13 51	29 0	16 59 45
Tu.	2	DAY OF PURIFICATION.	33	6 34	5 54	0 13 59	● 0 5	16 42 23
Wed	3	Mercury stationary, 9h. A.M.	34	6 34	5 54	0 14 5	1 5	16 24 45
Th.	4	Day breaks at 5h. 55m. A.M.	35	6 34	5 55	0 14 10	2 5	16 6 49
Fr.	5	Jupiter on the Meridian, 1h. 34m. A.M.	36	6 33	5 55	0 14 15	3 5	15 48 37
Sat.	6	Venus 3° 48' S of Moon, 4h. A.M.	37	6 33	5 56	0 14 19	4 5	15 30 9
S.	7	Twilight ends 6h. 35m. P.M.	38	6 33	5 56	0 14 22	5 5	15 11 24
Mon.	8	Venus on the Meridian, 3h. 7m. A.M.	39	6 32	5 57	0 14 25	6 5	14 52 26
Tu.	9	Duration of light 12h. 43m.	40	6 32	5 57	0 14 27	7 5	14 33 12
Wed	10	Mercury on the Meridian, 10h. 29m. A.M.	41	6 31	5 58	0 14 27	8 5	14 13 44
Th.	11	Twilight lasts 39m.	42	6 31	5 58	0 14 27	9 5	13 54 0
Fr.	12	Mars 1° 51' S of Moon, 1h. A.M.	43	6 30	5 59	0 14 26	10 5	13 34 4
Sat	13	Length of day 11h. 29m.	44	6 30	5 59	0 14 25	11 5	13 13 55
S	14	SEPTAGESIMA SUNDAY.—St. Valentine's Day.	45	6 29	6 0	0 14 23	12 5	12 53 32
Mon.	15	Duration of darkness, 11h. 11m.	46	6 29	6 0	0 14 20	13 5	12 32 58
Tu.	16	Venus at greatest elongation 46° 38' E, 3h. A.M. Mercury at greatest elongation 20° 23' W, 10h. A.M.	47	6 28	6 1	0 14 16	14 5	12 12 11
Wed.	17	Uranus in Quadrature with Sun, 1h. P.M. Mercury in Descending Node, 8h. P.M.	48	6 28	6 1	0 14 11	○ 15 5	11 51 12
Th.	18	Jupiter 3° 33' N of Moon, 5h. A.M.	49	6 27	6 1	0 14 6	16 5	11 30 3
Fr.	19	Saturn in Quadrature with Sun, 1h. A.M.	50	6 26	6 2	0 14 0	17 5	11 8 42
Sat	20	Jupiter on the Meridian, 0h. 23m. A.M.	51	6 26	6 2	0 13 53	18 5	10 47 11
S.	21	SEXAGESIMA SUNDAY.	52	6 25	6 3	0 13 47	19 5	10 25 31
Mon.	22	Mars on the Meridian, 6h. 59m. P.M.	53	6 24	6 3	0 13 39	20 5	10 3 40
Tu.	23	Jupiter in opposition with Sun, 7h. P.M.	54	6 24	6 3	0 13 31	21 5	9 41 40
Wed	24	St. MATTHIAS'S DAY.—Saturn 7° 19' N. of Moon, 2h. A.M.	55	6 23	6 4	0 13 21	☾ 22 5	9 19 31
Th.	25	Venus on the Meridian, 3h. 0m. A.M.	56	6 22	6 4	0 13 12	23 5	8 57 14
Fr.	26	Neptune stationary, 3h. P.M.	57	6 22	6 5	0 13 2	24 5	8 34 48
Sat.	27	Saturn on the Meridian, 5h. 23m. A.M.	58	6 21	6 5	0 12 51	25 5	8 12 16
S	28	QUINQUAGESIMA.—SHROVE SUNDAY.—Mercury in Aphelion 2h. A.M.	59	6 20	6 5	0 12 40	26 5	7 49 35

February.

☽ In Apogee 8th, 11h. P.M. | ☽ In Perigee . . . 20th, 6h. P.M.

Day of the Month	Apollo Bunder, Mean Time.				Prince's Dock, Mean Time				Chronology of Remarkable Events
	High Water.		Low Water.		High Water.		Low Water		
	Time.	Ht.	Time.	Ht.	Time.	Depth on Sill	Time.	Depth on Sill	
	H. M.	Ft. In.	H. M.	Ft. In.	H. M.	Ft. In.	H. M.	Ft. In.	
1	11 30a	12 6	5 33m	4 9	11 2m	26 8	5 23m	18 8	Sind Railway opened, 1859—Railway between Bangalore and Chennaputon opened, 1861.
2	11 48m	13 1	6 1m	3 11	11 51m	27 3	5 57m	17 9	Holkar State Railway opened, 1874.
3	0 22m	15 7	6 23m	3 4	0 29m	29 10	6 29m	17 2	East Indian Railway opened, 1855—Armistice signed at Adrianople between Turkey and Russia, 1878.
4	0 27a	13 4	6 13a	2 3	0 36a	27 5	6 11a	16 2	Fortress of Dugor, Nagpur, surrendered, 1861.
5	0 52m	15 4	6 55m	2 11	1 0m	29 6	7 0m	16 10	Charles II die I, 1685—Victory of Lord Cornwallis over Tippecoo Sahib, 1792—Sir Robert Peel born, 1786.
6	1 5a	13 3	6 44a	2 10	1 15a	27 4	6 46a	16 10	
7	1 21m	14 9	7 23m	2 8	1 29m	28 11	7 30m	16 10	
8	1 42a	12 10	7 15a	3 7	1 50a	27 0	7 13a	17 7	
9	1 49m	14 0	7 52m	2 11	1 56m	28 2	7 59m	17 0	
10	2 18a	12 4	7 47a	4 5	2 23a	26 5	7 50a	18 7	
11	2 12m	13 4	8 23m	3 3	2 18m	27 5	8 23m	17 4	Annexation of Outh, 1856—Siege of Bangalore, 1791—Pope Pius IX died, 1878.
12	2 54a	11 8	8 20a	5 4	2 56a	25 9	8 20a	19 6	Lord Mayo assassinated at Hope Town, Andaman Islands 1879
13	2 34m	12 8	8 56m	3 8	2 38m	26 9	9 0m	17 9	Treaty of Calcutta, 1757—Lahore Treaty, 1846
14	3 32a	11 0	8 56a	6 5	3 32a	25 2	8 53a	20 7	
15	2 56m	11 11	9 38m	4 2	2 59m	26 0	9 40m	18 3	
16	4 19a	10 5	9 39a	7 6	4 22a	24 6	9 38a	21 8	
17	3 21m	11 2	10 32m	4 8	3 27m	25 4	10 35m	18 8	Queen Victoria married, 1840
18	5 38a	9 11	10 52a	8 6	5 27a	24 1	11 2a	22 3	
19	3 55m	10 6	11 40m	4 11	4 13m	21 7	11 40m	19 0	Aurora Borealis seen in Bombay, 1873—Sattata taken, 1818
20	8 5a	10 0	—	—	7 18a	21 1	—	—	Sir Astley Cooper died, 1841—End of Nepal War, 1816—Gold discovered in New South Wales, 1851.
21	5 10m	9 9	1 16m	8 10	5 26m	23 11	1 32m	22 11	English Revolution, 1688—Mahomedan Riots, Bombay, 74—Genl. Ulysses Grant landed in B'bay, 79.
22	9 24a	10 11	1 6a	4 10	9 15a	24 11	1 2a	18 9	Battle of Hyderabad, 1843—Sikh Army surrendered, 1849.
23	7 16m	9 6	2 48m	8 2	7 20m	23 8	2 57m	23 3	87 persons executed in Cabul for taking part in massacre of British Embassy, 1880—Butchery of 82 members of Royal Family at Mandalay by King Theebaw, 1879.
24	10 2a	11 11	2 14a	4 3	9 57a	26 0	2 13a	18 3	Three sharp shocks of earthquake in Bengal, 1871.
25	8 56m	10 0	3 35m	7 2	8 50m	24 3	3 42m	21 3	Bills of Exchange first used in England, 1881—Sir Charles Napier conquered Seinde, 1843.
26	10 28a	12 11	3 10a	3 6	10 29a	27 0	3 9a	17 6	Martin Luther died, 1546—Victory of Admiral Blake, 1653.
27	9 50m	11 0	4 15m	6 1	9 49m	25 3	4 21m	20 1	Peace with Burmah, 1826.
28	10 53a	12 10	3 50a	2 9	10 58a	23 0	3 58a	16 9	Surrender of Hyderabad, Sind, 1843—Card. Pecci elected Pope, 1878.
29	10 39m	12 2	4 52m	5 0	10 40m	26 4	4 53m	19 0	Surrender and withdrawal of British from Kandahar, 1881, cost of the Afghan War, £19,576,000.
30	11 20a	14 8	4 37a	2 0	11 28a	28 19	4 40a	16 0	French Revolution, 1848—Battle of Gujarat, 1849.
31	11 23m	13 2	5 26m	3 19	11 26m	27 4	5 31m	17 10	Peace with Tippecoo Sahib, 1792—Louis Philippe abdicated, 1848.
1	11 50a	18 3	5 16a	1 7	11 53a	29 5	5 21a	15 8	Calvin died, 1564—Termination of the protracted Carlist War in Spain, 1876—Peace with Burmese, 1826.
2	—	—	5 59m	2 10	—	—	6 3m	16 10	
3	0 5a	13 11	5 54a	1 6	0 9a	28 1	6 0a	15 7	
4	0 22m	15 6	6 31m	2 0	0 32m	29 8	6 34m	16 0	
5	0 47a	14 5	6 31a	1 10	0 50a	23 6	6 38a	15 11	
6	0 56m	15 6	7 3m	1 6	1 7m	29 8	7 7m	15 6	
7	1 30a	14 6	7 9a	2 7	1 32a	28 7	7 15a	16 8	
8	1 33m	15 2	7 38m	1 3	1 43m	29 3	7 43m	15 2	
9	2 15a	14 1	7 48a	3 9	2 16a	23 2	7 54a	17 9	
10	2 13m	14 4	8 18m	1 6	2 21m	28 5	8 23m	15 7	
11	3 5a	13 5	8 34a	5 0	3 5a	27 5	8 38a	19 1	
12	2 55m	13 3	9 4m	2 1	3 2m	27 4	9 9m	16 4	
13	4 4a	12 6	9 27a	6 5	4 3a	26 7	9 34a	20 6	
14	3 42m	12 1	10 0m	2 9	3 47m	26 2	10 4m	16 10	
15	5 13a	11 9	10 53a	7 8	5 15a	25 10	10 52a	21 8	
16	4 42m	10 11	11 13m	3 8	4 51m	25 0	11 15m	17 7	
17	6 58a	11 6	—	—	6 57a	25 7	—	—	
18	6 15m	10 1	1 24m	7 11	6 19m	24 2	1 17m	22 0	
19	8 39a	12 2	1 3a	4 0	8 45a	26 3	0 54a	17 11	
20	8 3m	10 1	2 57m	7 4	8 3m	24 2	2 54m	21 2	
21	9 36a	13 0	2 19a	3 10	9 44a	27 2	2 10a	17 9	
22	9 16m	10 10	3 49m	6 0	9 20m	24 11	3 47m	20 0	
23	10 17a	13 8	3 19a	3 5	10 27a	27 10	3 12a	17 5	The British Indian Cable laid between Bombay and Suez, 1870—Silver Bill passed in America, 1878.

March—31 Days.

PHASES OF THE MOON.

● New Moon 3rd, 4h. 47.5m. P.M. | ○ Full Moon 19th, 2h. 19.0m. A.M.
 ☾ First Quarter 11th, 8h. 19.5m. P.M. | ☾ Last Quarter 25th, 4h. 51.0m. P.M.

Day of the Week.	Day of the Month.	Sundays and Remarkable Days. Astronomical Phenomena.	Day of the Year.	Mean Time.			Moon's Age at Noon.	Sun's Declination at Mean Noon.
				Sunrise A. M.	Sunset. P. M.	Time Noon.		
Mon.	1	St DAVID'S DAY.—MERCURY 1° 57' S. OF MOON, 6h. P.M.	60	6 20	6 6	0 12 29	27 5	7 26 48
Tu.	2	Shrove Tuesday.	61	6 19	6 6	0 12 16	28 5	7 3 54
Wed	3	Ash Wednesday. Uranus stationary, 8h. P.M.	62	6 18	6 6	0 12 4	29 5	6 40 54
Th	4	Jupiter passes the Meridian, 11h. 34m. P.M.	63	6 17	6 6	0 11 50	0 8	6 17 49
Fr.	5	Venus in Perihelion, 6h. A.M.	64	6 17	6 7	0 11 37	1 8	5 54 38
Sat.	6	Day breaks at 5h. 39m. A.M.	65	6 16	6 7	0 11 23	2 8	5 31 23
S	7	QUADRAGESIMA.—1st Sunday in Lent. Venus 1° 25' S. of Moon, 7h. P.M.	66	6 15	6 7	0 11 8	3 8	5 8 4
Mon.	8	Neptune in Quadrature with Sun, 6h. A.M.	67	6 14	6 8	0 10 53	4 8	4 44 40
Tu	9	Venus on the Meridian, 2h. 51m. P.M.	68	6 13	6 8	0 10 38	5 8	4 21 3
Wed	10	1ST SPRING EMBER DAY.—Saturn stationary, 8h. A.M.	69	6 13	6 8	0 10 22	6 8	3 57 42
Th	11	Mars on the Meridian, 6h. 21m. P.M.	70	6 12	6 9	0 10 6	7 8	3 34 10
Fr.	12	2ND SPRING EMBER DAY.—Mars 1° 34' S of Moon, 5h. A.M.	71	6 11	6 9	0 9 50	8 8	3 10 34
Sat.	13	3RD SPRING EMBER DAY.	72	6 10	6 9	0 9 33	9 8	2 46 56
S.	14	2ND SUNDAY IN LENT.	73	6 9	6 9	0 9 17	10 8	2 23 18
Mon	15	Twilight ends, 6h. 46m. P.M.	74	6 9	6 10	0 9 0	11 8	1 59 37
Tu.	16	Jupiter on the Meridian, 10h. 42m. P.M.	75	6 8	6 10	0 8 43	12 8	1 35 55
Wed.	17	St. PATRICK'S DAY.—Jupiter 3° 15' N. of Moon, 10h. A.M.	76	6 7	6 10	0 8 25	13 8	1 12 13
Th.	18	Mercury on the Meridian, 11h. 24m. A.M.	77	6 6	6 10	0 8 8	14 8	0 48 31
Fr.	19	Mars in quadrature with Sun, 3h. A.M.	78	6 5	6 11	0 7 50	15 8	0 24 49
Sat	20	Mercury at greatest Hel. Lat. S, 11h. A.M. Sun enters Aries, Spring commences, 1h. P.M.	79	6 4	6 11	0 7 32	16 8	0 1 8 N.
S.	21	3RD SUNDAY IN LENT.	80	6 4	6 11	0 7 13	17 8	0 22 33
Mon.	22	Venus on the Meridian, 2h. 32m. P.M.	81	6 3	6 11	0 6 55	18 8	0 46 13
Tu	23	Saturn 7° 13' N. of Moon, 9h. A.M. Venus at greatest brilliancy, 11h. A.M.	82	6 2	6 12	0 6 37	19 8	1 9 52
Wed.	24	Duration of Night 13h. 23m.	83	6 1	6 12	0 6 18	20 8	1 33 29
Th.	25	ANNUNCIATION OR LADY DAY.	84	6 0	6 12	0 6 0	21 8	1 57 4
Fr.	26	Saturn on the Meridian, 3h. 37m. A.M.	85	5 59	6 12	0 5 42	22 8	2 20 36
Sat.	27	Venus at greatest Hel. Lat. N., 4h. A.M.	86	5 59	6 12	0 5 23	23 8	2 44 6
S	28	4TH SUNDAY IN LENT.	87	5 58	6 13	0 5 5	24 8	3 7 33
Mon.	29	Twilight lasts 37m.	88	5 57	6 13	0 4 48	25 8	3 30 55
Tu.	30	Length of day 12h. 17m.	89	5 56	6 13	0 4 28	26 8	3 54 14
Wed.	31	Duration of darkness 16h. 28m	90	5 55	6 13	0 4 10	27 8	4 17 29

March.

) In Apogee..... 8th, 6h. P.M.

) In Perigee..... 20th, 5h. P.M.

Day of the Month.	Apollo Bunder, Mean Time.						Prince's Dock, Mean Time.						Chronology of Remarkable Events.
	High Water.			Low Water.			High Water.			Low Water.			
	Time.	Ht.		Time.	Ht.		Time.	Depth on Sill.		Time.	Depth on Sill.		
1	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	Napoleon escaped from Elba, 1815—The Prussians entered Paris, 1871.	
2	10 15m	11	10	4 31m	4	11	10 18m	25	11	4 27m	18	11	Queen Victoria shot at, but escaped unhurt, 1832
3	10 55a	14	2	4 8a	3	11	11 3a	28	5	4 4a	17	11	—Sovereignty of Ceylon assumed by British, 1815.
4	11 0m	12	7	5 3m	4	0	11 7m	26	8	5 1m	17	11	Jamsetjee Jejeebhoy, Esq., knighted, 1842—Treaty of Peace with Persia, 1857.
5	11 39a	14	5	4 50a	2	11	11 34a	28	8	4 47a	16	10	The Prussians evacuated Paris, 1871—Peace between Turkey and Russia declared at San Stefano, 1878.
6	11 39m	13	2	5 31m	3	11	11 45m	27	3	5 29m	17	2	Acre retaken, 1799—Battle of Barossa, 1811.
7	—	—	—	5 24a	2	11	—	—	—	5 20a	16	10	Evacuation of Ghizni, 1842.
8	0 0m	14	5	5 57m	2	8	0 2m	28	8	5 50m	16	6	
9	0 15a	13	6	5 54a	3	1	0 18a	27	7	5 52a	17	0	
10	0 28m	14	3	6 22m	2	3	0 29m	28	5	6 22m	16	2	
11	0 48a	13	6	6 23a	3	5	0 49a	27	7	6 23a	17	4	
12	0 53m	13	11	6 48m	2	2	0 54m	28	0	6 48m	16	1	
13	1 18a	13	3	6 50a	3	10	1 19a	27	4	6 53a	17	10	
14	1 15m	13	5	7 11m	2	2	1 17m	27	7	7 14m	16	2	Railway between B'bay & Calcutta opened by Duke of Edinburgh, 1870—Sir J. H. Grant died, 1875.
15	1 47a	12	11	7 18a	4	6	1 48a	27	0	7 23a	18	6	Battle of Aboukir, 1801—Siege of Lucknow, 1858.
16	1 35m	12	11	7 38m	2	5	1 39m	27	0	7 19m	16	6	
17	2 17a	12	5	7 52a	5	4	2 17a	26	6	7 54a	19	5	
18	1 55m	12	4	8 10m	2	11	2 0m	26	6	8 14m	17	0	Nadir Shah entered Delhi, 1739—Lahore Treaty 1846.
19	2 50a	11	8	8 31a	6	3	2 50a	25	10	8 27a	20	4	
20	2 18m	11	7	8 49m	3	7	2 22m	25	10	8 48m	17	7	
21	2 46a	11	0	9 18a	7	3	2 39a	25	2	9 6a	21	4	
22	2 46m	10	11	9 38m	4	3	2 50m	25	1	9 28m	18	3	The Duke of Edinburgh visited Bombay, 1870.
23	4 29a	10	5	10 15a	8	2	4 19a	24	7	10 3a	22	3	[Edinburgh shot at by O'Farrell, 1868.
24	3 27m	10	2	10 41m	4	10	3 32m	24	3	10 28m	18	11	Chelsea Hospital founded, 1682—The Duke of
25	6 1a	10	1	—	—	—	5 50a	24	3	—	—	—	Emperor Alexander II. of Russia killed by nitro-glycerine bombs being exploded under his carriage, 1881.
26	4 51m	9	5	0 40m	8	5	4 52m	23	7	0 53m	22	6	Appointment of a Censor for the Native Press, 1876
27	8 8a	10	7	0 10a	5	1	7 50a	24	7	0 9a	19	2	—Mayo Memorial Hall opened at Allahabad, 1879
28	6 56m	9	4	2 12m	7	8	6 57m	23	6	2 16m	21	8	Lord Cornwallis's victory at Seringapatam, 1792.
29	8 55a	11	5	1 40a	4	8	8 51a	25	6	1 43a	18	9	{ Opening of Tulse Water Works (Bombay) by Sir R. Temple, 1879.—Railway bridge over Nerbudda opened, 1881.
30	8 35m	10	1	3 3m	6	6	8 36m	24	3	3 9m	20	7	
31	9 33a	12	5	2 38a	3	11	9 32a	26	7	2 42a	18	0	
1	9 24m	11	4	3 43m	5	2	9 35m	25	6	4 39m	19	3	
2	10 10a	13	5	3 31a	3	2	10 11a	27	6	3 33a	17	3	
3	10 16m	12	8	4 18m	3	10	10 18m	26	10	4 23m	17	10	Princess Louise Caroline Alberta born, 1848.
4	10 46a	14	3	4 17a	2	8	10 49a	28	4	4 19a	16	7	
5	11 4m	13	11	4 51m	2	6	11 5m	28	0	4 55m	18	7	
6	11 21a	14	9	4 58a	2	2	11 26a	29	0	5 0a	16	5	
7	11 48m	14	10	5 24m	1	5	11 50m	29	0	5 28m	15	2	Final capture of Lucknow, 1858—First experiment in Bombay with Electric Light, 1879.
8	11 56a	15	2	5 37a	2	1	—	—	—	5 40a	16	1	Sir Isaac Newton died, 1727.
9	—	—	—	5 57m	0	6	0 3m	29	4	6 3m	14	7	
10	0 31a	15	4	6 17a	2	5	0 34a	29	6	6 19a	16	4	
11	0 52m	15	0	6 32m	0	2	0 41m	29	3	6 39m	14	1	Battle of Alexandria, 1801—Bangalore taken, 1791
12	1 13a	15	4	6 58a	3	2	1 18a	29	6	6 58a	17	1	
13	1 11m	14	7	7 10m	0	3	1 20m	29	9	7 17m	14	2	Calcutta Town Hall completed, 1814.
14	1 59a	14	10	7 42a	4	2	2 6a	29	0	7 39a	18	1	
15	1 53m	13	8	7 51m	0	10	2 1m	27	10	7 58m	14	9	Chandernagore taken, 1757.
16	2 51a	14	0	8 31a	5	4	2 56a	28	1	8 24a	19	4	
17	2 39m	12	6	8 37m	1	9	2 44m	26	8	8 43m	15	9	Khan Bahadur Khan, of Bareilly, hanged, 1860—Death of the young Empress Dowager of China, '75
18	3 52a	13	0	9 30a	6	6	3 52a	27	1	9 30a	20	6	Roman Calendar altered, 1265—Rendition of Mysore by British Government to Maharaja Chamarajendra Wodeyar, 1881.
19	3 55m	11	3	9 32m	3	0	8 59m	25	5	9 39m	17	0	Capture of Muhaumiah, 1857.
20	5 3a	12	11	11 1a	7	3	5 3a	26	2	11 16a	21	4	
21	4 52m	10	2	11 5m	4	2	4 49m	24	3	10 57m	18	1	
22	6 32a	11	9	—	—	—	6 35a	25	9	—	—	—	
23	6 38m	9	7	1 31m	7	0	6 37m	23	8	1 12m	21	0	
24	8 9a	12	0	0 43a	4	9	8 9a	26	0	0 32a	18	9	Defeat of Tipoo Sahib by General Harris, 1799.
25	8 9m	10	1	2 36m	6	0	8 9m	24	1	2 30m	20	2	
26	9 6a	12	5	2 9a	4	8	9 6a	26	6	2 3a	18	9	War declared against Russia, 1854.
27	9 16m	10	11	3 21m	5	0	9 12m	25	0	3 18m	19	2	
28	9 42a	12	9	3 6a	4	6	9 53a	26	11	3 3a	18	6	Annexation of the Punjab, 1849.
29	10 6m	11	11	3 54m	4	2	10 6m	25	11	3 51m	18	3	
30	10 15a	13	0	3 5a	4	3	10 32a	27	2	3 51a	18	3	Capture of Kotah by General Roberts, 1858.
31	10 46m	12	8	4 22m	3	6	10 50m	26	9	4 21m	17	8	
1	10 47a	13	1	4 26a	4	2	11 3a	27	8	4 28a	18	1	Alfred Powers entered Paris, 1814—Treaty with Dost Muhammad, 1857.

April—30 Days.

PHASES OF THE MOON.

● New Moon..... 2nd, 9h. 15 2m. A.M.
 ☾ First Quarter 10th, 1h. 18 1m. P.M.

○ Full Moon 17th, 11h. 16 7m. A.M.
 ☾ Last Quarter 24th, 2h. 39 3m. A.M.

Day of the Week.	Day of the Month.	Sundays and Remarkable Days. Astronomical Phenomena.	Day of the Year.	Mean Time.			Moon's Age at Noon.	Sun's Declination at Mean Noon.
				Sunrise. A. M.	Sunset. P. M.	True Noon.		
Th.	1	ALL FOOLS' DAY.	91	H. M. 5 54	H. M. 6 14	H. M. S. P. M. 0 3 52	D. 28 8	° ' " N. 4 40 39
Fr.	2	Mercury in superior conjunction with Sun, 8h. A.M. Mercury 5° 54' S. of Moon, 3h. P.M.	92	5 54	6 14	0 3 34	● 0 1	5 3 44
Sat.	3	Day breaks at 5h. 16m. A.M.	93	5 53	6 14	0 3 16	1 1	5 26 44
S.	4	Venus passes the Meridian, 1h. 57m. P.M.	94	5 52	6 14	0 2 59	2 1	5 49 38
Mon.	5	Venus 1° 55' N. of Moon, 5h. A.M.	95	5 51	6 14	0 2 41	3 1	6 12 25
Tu.	6	Twilight ends, 6h. 52m. P.M.	96	5 50	6 15	0 2 24	4 1	6 35 7
Wed.	7	Venus stationary, 9h. A.M.	97	5 49	6 15	0 2 7	5 1	6 57 41
Th.	8	Mercury in Ascending, Node 11h. A.M.	98	5 49	6 15	0 1 49	6 1	7 20 8
Fr.	9	Mars 0° 48' S. of Moon, 2h. P.M.	99	5 48	6 15	0 1 32	7 1	7 42 27
Sat.	10	Jupiter on the Meridian, 8h. 56m. P.M.	100	5 47	6 16	0 1 16	8 1	8 4 39
S.	11	PALM SUNDAY.	101	5 46	6 16	0 1 0	9 1	8 26 43
Mon.	12	Duration of light 13h. 46m.	102	5 46	6 16	0 0 44	10 1	8 48 37
Tu.	13	Mercury in Perihelion, 1h. A.M. Jupiter 3° 9' N. of Moon, 4h. P.M.	103	5 45	6 16	0 0 28	11 1	9 10 23
Wed.	14	Saturn on the Meridian, 2h. 19m. A.M.	104	5 44	6 17	0 0 13	12 1	9 32 0
Th.	15	MAUNDY THURSDAY.	105	5 43	6 17	11 59 58	13 1	9 53 27
Fr.	16	GOOD FRIDAY.	106	5 42	6 17	11 59 44	14 1	10 14 45
Sat.	17	Mars at greatest Hel. Lat. N., 5h. A.M.	107	5 42	6 17	11 59 30	○ 15 1	10 35 52
S.	18	EASTER SUNDAY.	108	5 41	6 18	11 59 16	16 1	10 56 49
Mon.	19	Saturn 7° 10' N. of Moon, 4h. P.M.	109	5 40	6 18	11 59 2	17 1	11 17 35
Tu.	20	Venus on the Meridian, 6h. 41m. P.M.	110	5 40	6 18	11 58 49	18 1	11 38 9
Wed.	21	Mercury passes the Meridian, 1h. 9m. P.M.	111	5 39	6 19	11 58 37	19 1	11 58 34
Th.	22	Mars passes the Meridian, 5h. 6m. P.M.	112	5 38	6 19	11 58 24	20 1	12 18 45
Fr.	23	ST. GEORGE'S DAY.—Mercury at greatest Hel. Lat. N., 8h. A.M.	113	5 38	6 19	11 58 12	21 1	12 38 46
Sat.	24	Twilight lasts 39m.	114	5 37	6 19	11 58 1	22 1	12 58 31
S.	25	ST. MARK'S DAY.—LOW SUNDAY.	115	5 36	6 20	11 57 51	23 1	13 18 9
Mon.	26	Jupiter stationery, 9h. P.M.	116	5 35	6 20	11 57 40	24 1	13 37 31
Tu.	27	Jupiter on the Meridian, 7h. 47m. P.M.	117	5 35	6 20	11 57 31	25 1	13 56 40
Wed.	28	Mercury at greatest elongation 20° 33' E., 8h. P.M.	118	5 34	6 21	11 57 22	26 1	14 15 35
Th.	29	Venus in inferior conjunction with Sun, 6h. A.M.	119	5 34	6 21	11 57 13	27 1	14 34 17
Fr.	30	Length of day 12h. 48m.	120	5 33	6 21	11 57 5	28 1	14 52 43

April.

) In Apogee.....5th, 7h. A.M.

| (In Perigee.....18th, 2h. A.M.

Day of the Month.	Apollo Bunder, Mean Time.				Prince's Dock, Mean Time.				Chronology of Remarkable Events.
	High Water.		Low Water.		High Water.		Low Water.		
	Time.	Ht.	Time.	Ht.	Time.	Depth on Sill	Time.	Depth on Sill	
1	H. M.	Ft.In.	H. M.	Ft.In.	H. M.	Ft.In.	H. M.	Ft.In.	Establishment of Post Office Savings Banks in India, 1882.
1	11 20m	13 2	4 46m	2 10	11 24m	27 3	4 50m	16 9	
2	11 18a	13 2	4 59a	4	1 11 30a	27 3	5 2a	18 0	
2	11 52m	13 6	5 11m	2	3 11 55m	27 7	5 18m	16 2	Capture of Jhansi by Sir Hugh Rose, 1858—
2	11 48a	13 0	5 31a	4	1 11 54a	27 3	5 34a	18 1	Surrender of Man Singh, 1859.
3	—	—	5 38m	1 10	—	—	5 45m	15 10	Great Fire at Yeddo, Japan, 1872.
3	0 23a	13 7	6 2a	4	2 0 24a	27 9	6 5a	18 2	
4	0 16m	12 9	6 6m	1	8 0 17m	27 1	6 12m	15 7	Oliver Goldsmith died, 1774—Serangapatam taken, 1799.
4	0 54a	13 8	6 32a	4	6 0 52a	27 9	6 35a	18 5	
5	0 42m	12 7	6 35m	1	9 0 39m	26 10	6 40m	15 9	Commercial Treaty, Siam, 1853—License Tax Riot at Surat, 1878.
5	1 24a	13 3	7 3a	5	0 1 21a	27 6	7 4a	19 0	
6	1 7m	12 3	7 5m	2	1 1 3m	26 6	7 9m	16 1	Capture of Malacca, Coorg, 1831.
6	1 57a	12 10	7 36a	5	7 1 51a	27 1	7 35a	19 8	
7	1 32m	11 8	7 37m	2	7 1 29m	26 0	7 39m	16 7	Tantia Topee captured, 1859—The Royal Titles Bill passed by the House of Lords, 1876.
7	2 33a	12 3	8 11a	6	4 2 23a	26 6	8 10a	20 5	
8	1 58m	11 1	8 11m	3	3 1 57m	25 4	8 10m	17 3	Telegraph to Diamond Harbour, 1851—Ganges Canal opened, 1854.
8	3 14a	11 8	9 0a	7	1 3 3a	25 11	8 61a	21 2	
9	2 29m	10 6	8 52m	4	0 2 34m	24 8	8 45m	18 0	Sebastopol bombarded, 1855.
9	4 3a	11 11	10 6a	7	7 3 57a	25 3	10 8a	21 9	
10	3 21m	9 10	10 2m	4	8 3 27m	24 0	9 40m	18 9	Battle of Toulouse, 1814—Sea water admitted into Prince's Dock, Bombay, by Sir R. Temple, 1873.
10	5 16a	10 9	—	—	5 12a	25 0	—	—	
11	4 48m	9 4	0 8m	7	7 4 57m	23 7	0 9m	21 9	Terrible Earthquake in Tibet, 1870—Abdication of Bonaparte, 1814.
11	6 28a	10 11	1 30m	5	2 6 32a	25 0	11 17m	19 4	
12	6 31m	9 8	1 24m	6	8 6 30m	23 8	1 28m	20 3	The Abyssinian captives released, 1888—Murder of English tourists at Marathon, 1870.
12	7 31a	11 5	0 52a	5	1 7 38a	25 8	0 51a	19 3	Roman Catholic Emancipation, 1829—Capture of Magdala and death of King Theodore, 1888.
13	7 52m	10 6	2 9m	5	6 7 57m	24 8	2 16m	19 8	Princess Beatrice Mary Victoria Feodore born, '57—Sir Jamsetjee Jejeebhoy, Bart. (1st), died, '59.
13	8 28a	12 2	2 3a	4	7 8 34a	26 4	2 4a	18 2	
14	9 0m	11 11	2 51m	4	2 9 3m	26 0	3 0m	18 2	Hurricane at Zanzibar, 1872.
14	9 16a	13 0	3 0a	4	0 9 24a	27 2	3 0a	18 2	
15	9 54m	13 3	3 29m	3	9 9 58m	27 4	3 39m	16 10	
15	10 1a	13 8	3 48a	3	6 10 9a	27 11	3 51a	17 7	
16	10 42m	14 5	4 6m	1	5 10 47m	28 7	4 17m	15 6	Battle of Culloden, 1746—Buffon died, 1788—G. I. P. Railway opened, 1853.
16	10 45a	14 3	4 32a	3	2 10 52a	28 5	4 38a	17 3	
17	11 28m	15 5	4 44m	0	4 11 33m	29 7	4 55m	14 5	Dr. Franklin died, 1790—Death of Lord Pigot, 1777.
17	11 28a	14 5	5 17a	3	1 11 33a	28 8	5 23a	17 1	
18	—	—	5 24m	0	4	—	5 34m	13 8	Tantia Topee hanged, 1859—Baron Liebig died, 1873—Dhond and Munmad Railway opened, 1878.
18	0 13a	15 11	6 3a	3	4 0 18a	30 0	6 7a	17 3	Byron died, 1824—Banda captured, 1868.
19	0 10m	14 3	6 6m	0	6 0 15m	28 7	6 14m	13 6	
19	1 0a	15 11	6 50a	3	10 1 4a	30 0	6 52a	17 9	
20	0 53m	13 9	6 50m	0	2 1 0m	28 1	6 58m	13 9	Long Parliament dissolved, 1635—Spanish Armada defeated, 1567.
20	1 50a	15 6	7 39a	4	7 1 53a	29 7	7 40a	18 7	Alexander the Great died, B.C. 323—Insurrection at Bareilly, 1816.
21	1 38m	12 11	7 37m	0	9 1 48m	27 3	7 37m	14 8	The Flying Squadron arrived in Bombay, 1873—Mulharao Gaekwar deposed and removed to Madras, 1875.
21	2 44a	14 7	8 36a	5	4 2 47a	28 9	8 33a	19 4	
22	2 32m	11 11	8 26m	2	0 2 40m	26 3	8 23m	15 11	Shakespeare born, 1564; died, 1616—Warren Hastings acquitted, 1795.
22	3 43a	13 7	9 51a	6	1 3 47a	27 9	9 46a	20 1	Cromwell born, 1599—Great Fire at Surat, 1837.
23	3 38m	10 9	9 23m	3	5 3 39m	25 0	9 22m	17 5	
23	4 47a	12 8	11 24a	6	3 4 53a	26 8	11 24a	20 4	
24	4 53m	10 10	10 39m	4	8 4 52m	24 2	10 38m	18 9	
24	5 59a	12 1	—	—	6 4 49a	28 2	—	—	
25	6 19m	9 10	0 50m	5	10 6 22m	23 10	0 42m	20 0	Princess Alice Maud Mary born, 1849—The Suez Canal commenced, 1859.
25	7 10m	11 10	0 12a	5	5 7 16a	25 11	0 10a	19 6	
26	7 57m	10 3	1 52m	5	2 7 57m	24 4	1 51m	19 4	
26	8 15a	11 10	1 35a	5	8 8 16a	25 11	1 28a	19 9	
27	9 0m	11 0	2 36m	4	5 9 0m	25 1	2 34m	18 7	Surrender of Kumaon, 1815—Lord Hobart died, 1875—War between Turkey and Russia, 1877.
27	9 3a	11 11	2 36a	5	8 9 7a	28 0	2 30a	19 9	
28	9 43m	11 10	3 9m	3	10 9 44m	25 11	3 10m	17 11	Chaucer died, 1344—Tobacco first brought to England, 1585—Proclamation in England declaring the Queen to be Empress of India, 1876.
28	9 38a	11 11	3 16a	5	7 9 46a	26 0	3 16a	19 8	Despatch of Native Troops for Europe, 1878.
29	10 22m	12 6	3 37m	3	3 10 23m	26 7	3 40m	17 3	
29	10 9a	11 11	3 53a	5	6 10 16a	26 0	3 54a	19 7	
30	10 58m	13 0	4 4m	2	7 10 58m	27 1	4 9m	16 8	Destructive thunder and hail-storm at Aden, 1859
30	10 38a	12 0	4 29a	5	3 10 44a	26 1	4 31a	19 4	

May—31 Days.

PHASES OF THE MOON.

● New Moon 2nd, 1h. 37.6m. A.M.
 ● First Quarter 10th, 2h. 28.1m. A.M.
 ○ Full Moon 16th, 6h. 45.8m. P.M.

☾ Last Quarter 23rd, 2h. 25.8m. P.M.
 ● New Moon 31st, 5h. 16.9m. P.M.

Day of the Week.	Day of the Month.	Sundays and Remarkable Days. Astronomical Phenomena.	Day of the Year.	Mean Time.			Moon's Age at Noon.	Sun's Declination at Mean Noon.
				Sunrise. A. M.	Sunset. P. M.	True Noon.		
Sat.	1	BELTANE, OR MAY-DAY.—Venus 0° 22' S.	121	5 33	6 22	11 56 57	29.1	15 10 55
S.	2	of Moon, 4h. P.M. 2ND SUNDAY AFTER EASTER.	122	5 32	6 22	11 56 50	● 0.4	15 23 51
Mon.	3	Mercury 2° 6' S. of Moon, 10h. P.M.	123	5 31	6 22	11 56 44	1.4	15 46 32
Tu.	4	Venus on the Meridian, 11h. 11m. A.M.	124	5 31	6 23	11 56 38	2.4	16 3 59
Wed.	5	Day breaks at 4h. 51m. A.M.	125	5 30	6 23	11 56 33	3.4	16 21 8
Th.	6	Jupiter on the Meridian, 7h. 13m. P.M.	126	5 30	6 23	11 56 28	4.4	16 33 1
Fr.	7	Vesta 0° 18' S. of Moon, 5h. A.M.	127	5 29	6 23	11 56 24	5.4	16 54 39
Sat.	8	Mars 0° 22' N. of Moon, 3h. A.M.	128	5 29	6 24	11 56 20	6.4	17 10 58
S.	9	3RD SUNDAY AFTER EASTER.	129	5 28	6 24	11 56 17	7.4	17 27 1
Mon.	10	Mercury stationary, 3h. P.M.	130	5 28	6 25	11 56 14	8.4	17 42 46
Tu.	11	Jupiter 3° 20' N. of Moon, 1h. A.M.	131	5 28	6 25	11 56 12	9.4	17 58 13
Wed.	12	Twilight ends 7h. 5m. P.M.	132	5 27	6 25	11 56 10	10.4	18 13 21
Th.	13	Mars on the Meridian, 4h. 32m. P.M.	133	5 27	6 26	11 56 10	11.4	18 33 12
Fr.	14	Saturn passes the Meridian, 0h. 13m. A.M.	134	5 26	6 26	11 56 9	12.4	18 42 44
Sat.	15	Duration of light, 14h. 20m.	135	5 26	6 26	11 56 10	13.4	18 56 57
S.	16	4TH SUNDAY AFTER EASTER.—Mercury in Descending node, 5h. P.M.	136	5 26	6 27	11 56 10	○ 14.4	19 10 51
Mon.	17	Saturn 7° 11' N. of Moon, 0h. A.M.—Uranus in opposition with Sun, 11h. P.M.	137	5 25	6 27	11 56 12	15.4	19 24 26
Tu.	18	Venus stationary, 7h. A.M. Saturn in opposition with Sun, 10h. A.M.	138	5 25	6 28	11 56 14	16.4	19 37 41
Wed.	19	Twilight lasts 40m.	139	5 25	6 28	11 56 16	17.4	19 50 36
Th.	20	Jupiter on the Meridian, 6h. 20m. P.M.	140	5 24	6 28	11 56 19	18.4	20 3 10
Fr.	21	Mercury in inferior conjunction with Sun 0h. P.M.	141	5 24	6 29	11 56 22	19.4	20 15 25
Sat.	22	Venus in Descending Node, 5h. A.M. Jupiter in Quadrature with Sun, 7h. A.M.	142	5 24	6 29	11 56 26	20.4	20 27 18
S.	23	Mars in Aphelion, 10h. A.M. ROGATION SUNDAY.	143	5 24	6 29	11 56 31	☾ 21.4	20 38 52
Mon.	24	BIRTH OF QUEEN VICTORIA.	144	5 23	6 30	11 56 37	22.4	20 56 3
Tu.	25	Length of day 13h. 7m.	145	5 23	6 30	11 56 43	23.4	21 0 54
Wed.	26	Venus on the Meridian, 9h. 38m. A.M.	146	5 23	6 31	11 56 49	24.4	21 11 22
Th.	27	ASCENSION DAY OR HOLY THURSDAY—Mercury in Aphelion, 1h. A.M.	147	5 23	6 31	11 56 56	25.4	21 21 29
Fr.	28	Venus 6° 32' S. of Moon, 4h. P.M.	148	5 23	6 31	11 57 2	26.4	21 31 12
Sat.	29	Duration of darkness, 9h. 29m.	149	5 23	6 32	11 57 10	27.4	21 40 34
S.	30	SUNDAY AFTER ASCENSION.—Mercury 8° 27' S. of Moon, 5h. P.M.	150	5 22	6 32	11 57 18	28.4	21 49 34
Mon.	31	Mercury on the Meridian, 10h. 58m. A.M.	151	5 22	6 33	11 57 26	● 29.4	21 58 11

May.

☉ In Apogee 2nd, 6h. P.M.
 ☉ In Perigee 16th, 6h. P.M.

☉ In Apogee 29th, 4h. P.M.

Day of the Month.	Apollo Bunder, Mean Time.				Prince's Dock, Mean Time.			
	High Water.		Low Water.		High Water.		Low Water.	
	Time.	Ht.	Time.	Ht.	Time.	Depth on Sill.	Time.	Depth on Sill.

Chronology of Remarkable Events.

H.	M.	Ft.	In.	H.	M.	Ft.	In.	H.	M.	Ft.	In.	H.	M.	Ft.	In.			
1	11	81m	13	4	4	32m	2	2	11	31m	27	6	4	38m	16	2	Prince Arthur Wm. Patrick Albert born, 1860—	
	11	6a	12	0	5	4a	5	2	11	11a	26	2	5	7a	19	3	Act altering number of jurors from twelve to	
2	0	2a	13	6	5	1m	1	10	0	2a	27	9	5	8m	15	10	nine came into force in India, 1875.	
	11	34a	11	11	5	39a	5	2	11	38a	26	3	5	42a	19	3	Victoria & Albert Museum opened at Bombay, 1872.	
3	—	—	—	—	5	31m	1	8	—	—	—	—	5	39m	15	8	—Railway from Rangoon to Prome opened, 1877.	
	0	32a	13	7	6	15a	5	4	0	32a	27	11	6	16a	19	4	Prongs Lighthouse, Bombay, completed, 1872—	
4	0	3m	11	10	6	20a	1	9	0	6m	28	2	6	10m	15	9	Foundation-stone, Elph. High School, laid, 1872.	
	1	3a	13	6	6	52a	5	7	1	3a	27	10	6	51a	19	7	Death of Tipjoo Sahib, 1799—Dr. David Living-	
5	0	35m	11	6	6	35m	2	0	0	36m	25	11	6	41m	16	0	stone died, 1873.	
	1	36a	13	3	7	30a	6	0	1	35a	27	7	7	28a	20	0	Napoleon died at St. Helena, 1821.	
6	1	9m	11	2	7	11m	2	6	1	9m	25	7	7	15m	16	6	Ordn. annexed, 1856.	
	2	12a	12	10	8	10a	6	5	2	9a	27	2	8	8a	20	5		
7	1	46m	10	9	7	52m	3	1	1	46m	25	1	7	46m	17	2	Savings Banks commenced in England, 1786.	
	2	53a	12	6	8	54a	6	8	2	48a	26	9	8	54a	20	10		
8	2	27m	10	3	8	35m	3	10	2	29m	24	7	8	22m	17	10	Plebiscite and riots in France, 1870.	
	3	40a	12	0	10	0a	6	9	3	33a	26	3	9	50a	21	0	[line opened, 1874.	
9	3	27m	9	11	9	31m	4	7	3	32m	24	2	9	16m	18	8	Columbus' fourth voyage, 1501—Bombay Tramway	
	4	32a	11	9	11	18a	6	6	4	25a	25	11	11	16a	20	8	{Outbreak of Native Cavalry at Meerut, 1857—	
10	4	43m	9	10	10	48m	5	2	4	50m	24	1	10	36m	19	5	Union Pacific Railway completed, crossing the	
	5	26a	11	8	—	—	—	—	5	26a	25	10	—	—	—	—	American Continent, 1869.	
11	6	3m	10	2	0	32m	5	8	6	9m	24	5	0	30m	19	11	The Delhi massacre, 1857—Cairo taken, 1801—	
	6	27a	11	10	0	8a	5	6	6	31a	26	0	0	8a	19	9	Escape of Appa Sahib, 1818.	
12	7	20m	11	0	1	23m	4	0	7	24m	25	2	1	23m	18	9		
	7	29a	12	3	1	25a	5	4	7	35a	26	5	1	18a	19	8	Visrambag Wara and Boodh Wara Palaces, Poona,	
13	8	51m	12	3	2	9m	3	3	8	34m	26	5	2	9m	17	5	burnt down, 1879.	
	8	30a	12	9	2	27a	5	1	8	34a	26	10	2	21a	19	4	Fahrenheit born, 1686.	
14	9	33m	13	6	2	54m	1	11	9	33m	27	8	2	53m	16	2		
	9	22a	13	3	3	23a	4	8	9	28a	27	5	3	18a	18	11	Death of O'Connell, 1847.	
15	10	28m	14	8	3	38m	0	10	10	27m	23	10	3	36m	14	11		
	10	12a	13	6	4	16a	4	6	10	19a	27	9	4	13a	18	7	Great fire in Kingston, Jamaica, 1780.	
16	11	19m	15	7	4	21m	0	0	11	18m	29	9	4	20m	14	1		
	11	3a	13	8	5	8a	4	3	11	9a	30	27	11	5	6a	18	3	First telegraphic message between Bombay and
17	0	6a	16	0	5	4m	0	0	0	6a	30	3	5	5m	13	6	Calcutta, 1854.	
	11	53a	13	6	5	59a	4	2	11	58a	27	10	5	57a	18	2	Bonaparte declared Emperor of the French, 1804	
18	—	—	—	—	5	48m	0	5	—	—	—	—	5	50m	13	6	—Secession of Free Church of Scotland, 1843.	
	0	52a	16	1	6	49a	4	4	0	53a	30	4	6	46a	18	4	Capture of Calcutta, 1756.	
19	0	43m	13	2	6	33m	0	2	0	46m	27	6	6	36m	14	1	First meeting of the Legislative Council of India,	
	1	39a	15	9	7	40a	4	7	1	41a	30	0	7	37a	18	7	1854—Capture of Chanda, 1818.	
20	1	34m	12	7	7	20m	1	2	1	36m	26	10	7	23m	15	0	Columbus died, 1506—Timoor Shah died, 1793—	
	2	27a	15	1	8	36a	4	11	2	30a	29	4	8	35a	18	11	Napoleon defeated at Acre, 1799.	
21	2	27m	11	9	8	10m	2	5	2	29m	26	1	8	11m	16	4	Vasco de Gama landed at Calcut, 1498—Mungo-	
	3	17a	14	2	9	16a	5	2	3	21a	28	4	9	40a	19	3	Park's first voyage, 1795—Mark Lemon died, 1870.	
22	3	26m	10	11	9	5m	3	10	3	28m	25	3	9	3m	17	10	Kertch taken, 1855.	
	4	11a	13	3	10	59a	5	2	4	15a	27	4	10	43a	19	4	Treaty with Holland, 1783—Queen Victoria born,	
23	4	33m	10	4	10	11m	5	1	4	36m	24	6	10	39m	19	3	1819.	
	5	9a	12	5	—	—	—	—	5	12a	26	6	11	52i	19	3	Princess Helena Augusta born, 1846.	
24	5	52m	10	1	0	2m	5	0	5	57m	24	3	11	30m	20	3		
	6	12a	11	9	11	33m	6	1	6	12a	25	10	—	—	—	—	Treaty signed at Safed Sang by Ameer Yakooob	
25	7	26m	10	4	0	55m	4	9	7	24m	24	6	0	51m	18	10	0 Khan and Major Cavagnari, 1879.	
	7	11a	11	3	0	40a	6	8	7	11a	25	4	0	45a	20	9	0 Habas Corpus passed, 1679—Press emancipated	
26	8	28m	10	10	1	40m	4	3	8	29m	25	0	1	39m	18	6	for the first time, 1679.	
	7	58a	11	0	1	40a	6	10	8	3a	25	2	1	44a	21	0	5 Telegraph cable laid between Suez and Aden, 1859.	
27	9	16m	11	6	2	16m	3	10	9	19m	25	7	2	20m	18	0		
	8	41a	11	0	2	33a	6	9	8	46a	25	1	2	36a	21	0	First Bengali newspaper published, 1818—Abdul	
28	9	59m	12	2	2	50m	3	3	10	8m	26	3	2	56m	17	11	Aziz, Sultan of Turkey, deposed, 1876—Sir Bartie	
	9	22a	11	0	3	21a	6	7	9	24a	25	2	3	23a	20	6	Frere died, 1884.	
29	10	37m	12	8	3	23m	2	10	10	40m	26	10	3	20m	16	11	Voltaire died, 1778—Anglo-Afghan treaty ratified	
	10	0a	11	1	4	6a	6	5	10	0a	25	3	4	7a	20	0	2 Shahjehanpur massacre, 1857.	
30	11	10m	13	2	3	56m	2	5	11	12m	27	3	4	2m	16	6		
	10	36a	11	3	4	48a	6	2	10	35a	25	6	4	49a	20	3		
31	11	41m	13	6	4	51m	2	0	11	43m	27	9	4	36m	16	2		
	11	9a	11	4	5	26a	6	0	11	8a	25	8	5	29a	20	0		

June—30 Days.

PHASES OF THE MOON.

☾ First Quarter 8th, 11h. 53m. A.M. | ☾ Last Quarter 22nd, 4h. 15m. A.M.
 ○ Full Moon 15th, 1h. 52m. A.M. | ● New Moon 30th, 7h. 46m. A.M.

Day of the Week.	Day of the Month.	Sundays and Remarkable Days. Astronomical Phenomena.	Day of the Year.	Mean Time.			Moon's Age at Noon.	Sun's Declination at Mean Noon.
				Sunrise. A. M.	Sunset. P. M.	True Noon.		
				H. M.	H. M.	H. M. S. A.M.	D.	° ' "
Tu.	1	Venus passe, the Meridian, 9h. 24m. A.M.	152	5 22	6 33	11 57 36	0.8	22 6 25
Wed.	2	Mercury stationary, 5h. P.M.	153	5 22	6 33	11 57 45	1.8	22 14 15
Th.	3	Jupiter on the Meridian, 5h. 30m. P.M.	154	5 22	6 34	11 57 55	2.8	22 21 43
Fr.	4	Venus at greatest brilliancy, 5h. A.M.	155	5 22	6 34	11 58 5	3.8	22 28 46
Sat.	5	Mars 1° 49' N. of Moon, 4h. P.M.	156	5 22	6 34	11 58 15	4.8	22 35 26
S.	6	PENTECOST.—WHIT SUNDAY.	157	5 22	6 35	11 58 26	5.8	22 41 43
Mon.	7	Jupiter 3° 43' N. of Moon, 0h. P.M.	158	5 22	6 35	11 58 37	6.8	22 47 36
Tu.	8	Day breaks at 4h. 41m. A.M.	159	5 22	6 35	11 58 49	7.8	22 53 5
Wed.	9	1st Summer Ember Day.	160	5 22	6 36	11 59 0	8.8	22 58 9
Th.	10	Neptune in opposition with Sun, 10h. P.M.	161	5 22	6 36	11 59 12	9.8	23 2 50
Fr.	11	2nd Summer Ember Day.—St. Barnabas's Day.	162	5 22	6 36	11 59 23	10.8	23 7 5
Sat.	12	3rd Summer Ember Day.	163	5 22	6 37	11 59 35	11.8	23 10 57
S.	13	TRINITY SUNDAY.—Saturn 7° 15' N. of Moon, 8h. A.M.	164	5 23	6 37	11 59 48	12.8	23 14 24
Mon.	14	Jupiter on the Meridian, 4h. 52m. P.M.	165	5 23	6 37	0 0 0	13.8	23 17 27
Tu.	15	Mercury on the Meridian, 10h. 25m. A.M.	166	5 23	6 37	0 0 13	14.8	23 20 6
Wed.	16	Mercury at greatest Hel. Lat. S, 10h. A.M. Mercury at greatest elongation, 23° 48' W., 11h. A.M.	167	5 23	6 38	0 0 25	15.8	23 22 19
Th.	17	CORPUS CHRISTI.	168	5 23	6 38	0 0 38	16.8	23 24 8
Fr.	18	Venus on the Meridian, 8h. 59m. A.M.	169	5 23	6 38	0 0 51	17.8	23 25 31
Sat.	19	Saturn 2° 3' N. of Uranus, 1h. A.M.	170	5 24	6 38	0 1 4	18.8	23 26 30
S.	20	ACCESSION OF QUEEN VICTORIA.—1st Sunday after Trinity.	171	5 24	6 39	0 1 17	19.8	23 27 5
Mon.	21	PROCLAMATION OF QUEEN VICTORIA.—Sun enters Cancer.—Summer commences, 8h. A.M.	172	5 24	6 39	0 1 30	20.8	23 27 11
Tu.	22	Mars on the Meridian, 8h. 29m. P.M.	173	5 24	6 39	0 1 43	21.8	23 27 0
Wed.	23	MID-SUMMER EVE.	174	5 24	6 39	0 1 56	22.8	23 26 20
Th.	24	ST. JOHN BAPTIST.—MID-SUMMER DAY.	175	5 25	6 40	0 2 9	23.8	23 25 15
Fr.	25	Venus in Aphelion, 2h. P.M.	176	5 25	6 40	0 2 22	24.8	23 23 45
Sat.	26	Venus 8° 38' S. of Moon, 11h. A.M.	177	5 25	6 40	0 2 34	25.8	23 21 50
S.	27	2ND SUNDAY AFTER TRINITY.	178	5 25	6 40	0 2 47	26.8	23 19 32
Mon.	28	Mercury 5° 11' S. of Moon, 6h. P.M.	179	5 26	6 40	0 2 59	27.8	23 16 49
Tu.	29	ST. PETER'S DAY.—Venus 0° 13' N. of Neptune, 10h. P.M.	180	5 26	6 40	0 3 11	28.8	23 13 41
Wed.	30	Saturn on the Meridian, 8h. 55m. P.M.	181	5 26	6 40	0 3 24	29.8	23 10 8

June.

▷ In Perigee.....13th, 9h. P.M.

▷ In Apogee26th, 3h. A.M.

Day of the Month.	Apollo Bunder, Mean Time.				Prince's Dock, Mean Time.				Chronology of Remarkable Events.
	High Water.		Low Water.		High Water.		Low Water.		
	Time.	Ht.	Time.	Ht.	Time.	Depth on Sill	Time.	Depth on Sill	
	H. M.	Ft. In.	H. M.	Ft. In.	H. M.	Ft. In.	H. M.	Ft. In.	
1	0 13a	13 9	5 7m	1 10	0 14a	28 0	5 11m	15 11	David Hare, the Calcutta philanthropist, died, 1842
	11 42a	11 4	6 7a	5 10	11 45a	25 9	6 7a	19 10	—Prince Imperial assagayed by Zulius, 1879.
2	—	—	5 43m	1 10	—	—	5 47m	15 10	£10,000 voted to Dr. Jenner for his discovery of vaccination, 1802.
	0 45a	13 10	6 45a	5 9	0 47a	28 2	6 44a	19 10	{ First steamer crossed the Atlantic, 1835—Mutiny at Neemuch, 1857—Murder of Abdul Aziz, Sultan of Turkey, 1876.
3	0 16m	11 3	6 20m	2 0	0 23m	25 9	6 23m	16 1	Pegu captured, 1852.
	1 18a	13 9	7 22a	5 9	1 22a	28 1	7 21a	19 10	{ First balloon ascended, 1783—Mutiny at Jhansi, 1857.
4	0 54m	11 2	6 57m	2 5	1 4m	25 7	6 59m	16 6	Mutiny at Allahabad, 1857.
	1 52a	13 7	7 59a	5 10	1 59a	27 11	7 59a	19 11	Royal Exchange founded, 1566—Reform Bill passed, 1832.
5	1 37m	11 0	7 35m	2 11	1 43m	25 4	7 35m	17 1	Jhansi Massacre, '57—The first Wet Dock in India, the Sassoon Dock at Bombay, opened, 1875.
	2 29a	13 4	8 33a	5 9	2 33a	27 7	8 39a	19 11	Charles Dickens died, 1870—Sultan of Zanzibar visited England, 1875.
6	2 25m	10 9	8 16m	3 8	2 36m	25 1	8 16m	17 9	Bithoor Massacre, 1857—Death of the Astronomer Chintamony Raghunath, discoverer of two variable Stars, R. Reticuli and V. Cephei, 1880.
	3 10a	13 0	9 27a	5 8	3 20a	27 2	9 28a	19 9	George I died, 1727—Riot at Alexandria, upwards of 100 Europeans killed, 1832.
7	3 18m	10 7	9 7m	4 6	3 32m	24 10	9 3m	18 8	Massacre of the Fattogurh fugitives at Cawnpore 1857—Death of ex-King of Hanover, 1878.
	3 54a	12 8	10 24a	5 3	4 5a	26 10	10 27a	19 6	The Indian Press gagged, 1857—Congress opened at Berlin for settlement of the Eastern Question, 1878.
8	4 23m	10 6	10 8m	5 4	4 34m	24 9	10 3m	19 6	The Gwalior massacre, 1857—Battle of Nawabganj, Oudh, 1858.
	4 41a	12 5	11 29a	4 7	4 53a	26 7	11 33a	18 10	Hurricane at Bom., 1837—Execution of 87 persons in Cabul for massacre of Brit. Embassy on Sept. 3, 1879.
9	5 33m	10 9	11 18m	6 0	5 44m	25 0	11 12m	20 2	Bengal declared the chief Presidency, 1773.
	5 34a	12 3	—	—	5 46a	28 5	—	—	{ First steamboat from Bristol to New York, 1838—Lord Wm. Bentinck died, 1839—Lord Canning died, 1862.
10	6 53m	11 5	0 34m	3 8	6 57m	25 7	0 33m	17 11	Battle of Waterloo, 1815.
	6 35a	12 3	0 46a	6 3	16 47a	26 5	0 33a	20 6	Magna Charta signed, 1215—William IV died, '37—Customs Treaty between England and Portugal with reference to Portuguese India, 1872.
11	8 10m	12 5	1 30m	2 8	8 9m	26 7	1 28m	16 11	Accession of Queen Victoria, 1837—Recapture of Gwalior by Sir Hugh Rose, 1858.
	7 41a	12 4	1 58a	6 3	7 50a	26 6	1 56a	20 5	Proclamation of Queen Victoria, 1837—Massacre of French residents at Tienstin, 1870.
12	9 12m	13 6	2 22m	1 8	9 12m	27 8	2 20m	15 10	Peace with France, 1815.
	8 45a	12 7	3 3a	6 0	8 52a	26 9	3 3a	20 1	Battle of Plassey, 1757—Ismail Pasha refused to comply with demand to abdicate made by France and England, 1879.
13	10 9m	14 7	3 11m	0 9	10 11m	28 9	3 10m	15 0	Newfoundland discovered by Sebastian Cabot, 1494.
	9 46a	12 10	4 3a	5 6	9 52a	27 0	4 2a	19 7	Charles Mathews, the Comedian, died, 1878.
14	11 3m	15 5	3 59m	0 3	11 6m	29 7	3 59m	14 4	The Peiho Disaster (China), 1859.
	10 45a	13 0	4 58a	5 0	10 50a	27 3	4 57a	19 1	George IV died and William IV proclaimed, 1830—The Khedive abdicated in favour of his son Prince Tewfik, 1879.
15	11 52m	16 0	4 46m	0 0	11 56m	30 2	4 47m	14 0	Massacre of British at Cawnpore by Nana Sahib, 1857.
	11 41a	13 5	5 50a	4 7	11 46a	27 4	5 50a	18 1	Stamp Duties instituted, 1693—Queen Victoria crowned, 1838.
16	—	—	5 32m	0 1	—	—	—	—	Greenwich Hospital founded, 1696—Burmese War ended, 1853.
	0 36a	16 3	6 39a	4 4	0 43a	30 5	6 41a	18 3	
17	0 31m	12 11	6 19m	0 8	0 38m	27 3	6 24m	14 7	
	1 19a	15 11	7 26a	4 2	1 29a	30 2	7 31a	18 1	
18	1 16m	12 8	7 6m	1 6	1 26m	27 0	7 11m	15 6	
	2 3a	15 4	8 14a	4 2	2 14a	29 7	8 20a	18 1	
19	2 3m	12 1	7 54m	2 9	2 12m	26 5	7 57m	16 9	
	2 48a	14 5	9 4a	4 3	2 58a	28 9	9 10a	18 3	
20	3 0m	11 6	8 42m	4 0	3 13m	25 8	8 43m	18 0	
	3 34a	13 16	9 57a	4 5	3 41a	27 8	10 2a	18 6	
21	4 6m	10 10	9 31m	5 3	4 10m	25 1	9 33m	19 5	
	4 21a	12 6	10 52a	4 6	4 23a	26 8	10 55a	18 8	
22	5 18m	10 4	10 24m	6 6	5 14m	24 6	10 32m	20 7	
	5 9a	11 7	11 46a	4 7	5 4a	25 9	11 49a	18 8	
23	6 33m	10 3	11 36m	7 4	6 33m	24 4	11 38m	21 6	
	5 58a	10 10	—	—	5 45a	25 0	—	—	
24	7 45m	10 6	0 38m	4 5	7 53m	24 6	0 30m	18 7	
	6 48a	10 6	0 50a	7 9	6 31a	24 7	0 51a	21 11	
25	8 11m	11 1	1 26m	4 2	8 53m	25 1	1 27m	18 4	
	7 39a	10 3	1 55a	7 8	7 26a	24 5	2 3a	21 10	
26	9 40m	11 9	2 9m	3 8	9 40m	25 5	2 11m	17 7	
	8 31a	10 3	2 54a	7 6	8 23a	24 5	3 2a	21 7	
27	10 18m	12 5	2 50m	3 3	10 20m	26 4	2 52m	17 5	
	9 51a	10 5	3 48a	7 1	9 22a	24 7	3 51a	21 3	
28	10 54m	13 0	3 30m	2 10	10 56m	27 0	3 32m	16 11	
	10 9a	10 9	4 33a	6 7	10 11a	24 11	4 36a	20 9	
29	11 28m	13 6	4 10m	2 4	11 29m	27 7	4 12m	16 6	
	10 54a	11 0	5 16a	6 2	10 56a	25 4	5 18a	20 3	
30	0 1a	13 11	4 50m	2 0	0 0a	28 1	4 51m	16 2	
	11 35a	11 5	5 54a	5 8	11 38a	25 9	5 57a	19 9	

July—31 Days.

PHASES OF THE MOON.

D First Quarter 7th, 6h. 23' 3m. P.M.

C Last Quarter .. 21st, 7h. 59' 6m. P.M.

O Full Moon 14th, 3h. 45' 6m. A.M.

● New Moon 29th, 8h. 49' 2m. P.M.

Day of the Week.	Day of the Month.	Sundays and Remarkable Days. Astronomical Phenomena.	Day of the Year.	Mean Time.			Moon's Age at Noon.	Sun's Declination at Mean Noon.
				Sunrise. A.M.	Sunset. P.M.	True Noon.		
Th.	1	Venus on the Meridian, 8h. 52m. A.M.	182	5 27	6 40	0 3 36	1-2	23 6 10
Fr.	2	Sun in Apogee, 9h. A.M.	183	5 27	6 40	0 3 47	2-2	23 1 49
Sat.	3	Jupiter on the Meridian, 3h. 47m. P.M.	184	5 27	6 41	0 3 59	3-2	22 57 4
S.	4	3RD SUNDAY AFTER TRINITY.—Mars 3° 21' N of Moon, 7h. A.M.	185	5 28	6 41	0 4 9	4-2	22 51 55
Mon.	5	Jupiter 4° 11' N. of Moon, 1h. A.M.—Mercury in Ascending Node, 10h. A.M.	186	5 28	6 41	0 4 20	5-2	22 46 22
Tu.	6	Day breaks at 4h. 47m. A.M.	187	5 28	6 41	0 4 30	6-2	22 40 25
Wed.	7	Twilight ends, 7h. 32m. P.M.	188	5 28	6 41	0 4 40	7-2	22 34 5
Th.	8	Venus at greatest elongation 45° 33' W. 5h. —A.M.	189	5 29	6 41	0 4 49	8-2	22 27 21
Fr.	9	Duration of light 14h. 34m.	190	5 29	6 41	0 4 58	9-2	22 20 13
Sat.	10	Mercury in Perihelion, 1h. A.M.—Saturn 7° 18' N. of Moon, 2h. P.M.	191	5 30	6 40	0 5 6	10-2	22 12 43
S.	11	4TH SUNDAY AFTER TRINITY.	192	5 30	6 40	0 5 15	11-2	22 4 51
Mon.	12	Twilight lasts 41m.	193	5 30	6 40	0 5 22	12-2	21 56 35
Tu.	13	Mercury on the Meridian, 11h. 58m. A.M.	194	5 30	6 40	0 5 30	13-2	21 47 57
Wed.	14	Length of day 13h. 9m.	195	5 31	6 40	0 5 37	14-2	21 38 57
Th.	15	ST. SWITHIN'S DAY.	196	5 31	6 40	0 5 43	15-2	21 29 34
Fr.	16	Mercury in superior conjunction with Sun, 3h. A.M.	197	5 32	6 40	0 5 49	16-2	21 19 49
Sat.	17	Mars on the Meridian, 2h. 48m. P.M.	198	5 32	6 40	0 5 54	17-2	21 9 12
S.	18	5TH SUNDAY AFTER TRINITY.—Venus at greatest Hel. Lat. S., 2h. A.M.	199	5 32	6 39	0 5 58	18-2	20 59 15
Mon.	19	Venus on the Meridian, 8h. 53m. A.M.	200	5 33	6 39	0 6 2	19-2	20 48 26
Tu.	20	Mercury at greatest Hel. Lat. N., 8h. A.M.	201	5 33	6 39	0 6 6	20-2	20 37 16
Wed.	21	Duration of darkness 9h. 34m.	202	5 33	6 39	0 6 9	21-2	20 25 45
Th.	22	Saturn on the Meridian, 7h. 27m. P.M.	203	5 34	6 38	0 6 12	22-2	20 13 53
Fr.	23	Venus 0° 6' N. of Ceres, 7h. A.M.	204	5 34	6 38	0 6 14	23-2	20 1 40
Sat.	24	Jupiter on the Meridian, 2h. 39m. P.M.	205	5 34	6 38	0 6 16	24-2	19 49 8
S.	25	ST. JAMES'S DAY.—6TH SUNDAY AFTER TRINITY.—Mars 0° 8' S. of Jupiter, 8h. P.M.	206	5 35	6 37	0 6 16	25-2	19 36 6
Mon.	26	Venus 6° 44' S. of Moon, 1h. A.M.	207	5 35	6 37	0 6 16	26-2	19 23 4
Tu.	27	Length of night, 10h. 58m.	208	5 35	6 37	0 6 16	27-2	19 9 31
Wed.	28	Day breaks at 4h. 56m. A.M.	209	5 36	6 36	0 6 15	28-2	18 55 42
Th.	29	Venus 1° 22' S. of Neptune, 2h. A.M. Saturn stationary, 5h. A.M. Sun eclipsed in-visible at Bombay.	210	5 36	6 36	0 6 13	29-2	18 41 31
Fr.	30	Twilight lasts 40m.	211	5 37	6 36	0 6 11	0-6	18 27 5
Sat.	31	Mercury 3° 18' N. of Moon 6h. A.M.	212	5 37	6 35	0 6 9	1-6	18 12 20

July.

▷ In Perigee..... 11th, 11h. P.M.

▷ In Apogee 23rd. 8h. P.M.

Day of the Month.	Apollo Bunder, Mean Time.				Prince's Dock, Mean Time.				Chronology of Remarkable Events.			
	High Water.		Low Water.		High Water.		Low Water.					
	Time.	Ht.	Time.	Ht.	Time.	Depth on Sill.	Time.	Depth on Sill.				
1	H. M.	Ft. In.	H. M.	Ft. In.	H. M.	Ft. In.	H. M.	Ft. In.	{ Marriage of Princess Alice, 1862—Quarter-anna post-carls issued in India, 1879.—Typhoon at Canton, over 10,000 people drowned or killed, Sir Robert Peel died, 1850—Declaration of war by Servia and Montenegro against Turkey, 1876. Quebec founded, 1608.			
2	0 33a	14	2 6 30a	5	4 0 31a	28	5 6 33a	19				
3	0 14m	11	8 6 7m	1	11 0 17m	28	0 6 8m	16	{ America declared independent by the Congress, 1776. Sir H. Lawrence died at Lucknow, 1857. Algiers taken by the French and made a colony 1830—Calcutta lighted with gas, 1837. R. B. Sheridan died, 1816.			
4	1 3a	14	3 7 4a	5	0 1 3a	28	6 7 7a	19				
5	0 51m	11	10 6 44m	2	2 0 55m	26	2 6 45m	16	{ Edmund Burke died, 1796. Cape of Good Hope doubled by Vasco de Gama 1497—Ea-King of Oudh liberated, 1839. Columbus born, 1412—Cap. of Bourbon, 1810—Opening of Neemuch Ry. from Patehabad to Ratlam, 1878. Burning and pillage of Alexandria, 1882—Sir Jamsetjee Jejeebhoy, Bart. (2nd), died, 1877. { First steam-vessel launched in Calcutta, 1823.—Cyprus ceded to the British, 1878—Funeral of the Prince Imperial at Chislehurst, 1879. Julius Cesar born, B.C. 100—Duke of Orleans killed 1842—Thames Embankment opened, 1870. First French Revolution, the Bastille destroyed, 1789. { Massacre at Cawnpore, 1857—Declaration of war between France and Prussia, 1870—Railway bridge across Ganges at Cawnpore opened, 1875. Sir Joshua Reynolds born, 1723.			
6	1 32a	14	3 7 38a	4	9 1 36a	28	5 7 41a	18				
7	1 28m	11	11 7 20m	2	9 1 36m	26	2 7 21m	16	{ Cawnpore retaken by General Havelock, 1857—Terrible explosion on board the <i>Thunderer</i> , 1876. Petrarch died, 1374. Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
8	2 3a	13	11 8 13a	4	6 2 11a	28	2 8 18a	18				
9	2 9m	11	9 7 57m	3	6 2 21m	26	0 7 58m	17	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
10	2 37a	13	7 8 51a	4	3 2 48a	27	9 8 58a	18				
11	3 0m	11	7 8 38m	4	5 3 11m	25	9 8 38m	18	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
12	3 13a	13	2 9 53a	3	11 3 27a	27	3 9 13a	18				
13	4 3m	11	6 9 30m	5	6 4 13m	25	6 9 33m	19	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
14	4 6a	12	8 10 30a	3	8 4 11a	26	9 10 37a	17				
15	5 14m	11	3 10 30m	6	6 5 22m	25	6 10 42m	20	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
16	5 6a	12	3 11 36a	3	3 5 6a	26	4 11 42a	17				
17	6 34m	11	6 —	—	—	—	—	—	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
18	6 1a	11	10 0 12a	7	2 6 10a	26	0 0 9a	21				
19	7 53m	12	3 0 52m	2	8 7 53m	26	5 0 49m	16	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
20	7 10a	11	8 1 50a	7	2 7 21a	25	10 1 38a	21				
21	8 3m	13	3 2 0m	2	0 3 7m	27	4 1 55m	16	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
22	8 28a	11	10 3 5a	6	8 8 33a	26	0 2 53a	20				
23	10 4m	14	3 2 53m	1	4 10 5m	28	5 2 54m	15	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
24	9 35a	12	3 4 6a	5	10 9 40a	26	4 3 56a	19				
25	10 51m	15	1 3 43m	0	11 10 58m	29	3 3 47m	15	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
26	10 36a	12	7 4 55a	5	0 10 38a	26	9 4 49a	19				
27	11 34m	15	8 4 32m	0	8 11 45m	29	10 4 36m	11	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
28	11 32a	12	11 5 40a	4	4 12 3a	27	2 5 38a	18				
29	—	—	5 20m	0	10 —	—	5 23m	14	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
30	0 16a	15	11 6 23a	3	8 0 23a	30	1 6 23a	17				
31	0 24m	13	2 6 6m	1	3 0 23m	27	5 6 8m	15	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
32	0 56a	15	9 7 1a	3	4 1 8a	29	11 7 4a	17				
33	1 12m	13	1 6 49m	2	0 1 11m	27	4 6 51m	16	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
34	1 36a	15	2 7 42a	3	3 1 45a	29	4 7 44a	17				
35	1 59m	12	8 7 30m	3	0 1 57m	26	11 7 32m	17	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
36	2 15a	14	3 8 19a	3	5 2 20a	28	6 8 23a	17				
37	2 44m	12	0 8 9m	4	2 2 42m	26	3 8 13m	18	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
38	2 52a	13	4 8 57a	3	9 2 53a	27	6 9 8a	17				
39	3 11m	11	3 8 49m	5	4 3 29m	25	6 8 52m	19	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
40	3 26a	12	3 9 38a	1	6 3 26a	26	6 9 46a	18				
41	4 23m	10	7 9 31m	6	1 4 21m	24	9 9 34m	20	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
42	3 57a	11	5 10 24a	4	5 3 57a	25	6 10 34a	18				
43	5 23m	10	1 10 28m	7	6 5 18m	24	3 10 24m	21	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
44	4 25a	10	8 11 20a	4	8 4 29a	24	10 11 28a	18				
45	6 58m	10	0 11 49m	8	2 6 2m	24	2 11 59m	22	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
46	5 3a	10	1 —	—	5 5a	24	—	—				
47	8 31m	10	5 0 23m	4	7 8 21m	24	5 0 26m	18	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
48	6 13a	9	8 1 38a	8	3 6 12a	23	11 1 37a	22				
49	9 24m	11	2 1 30m	4	4 9 21m	25	1 1 26m	18	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
50	7 50a	9	8 2 49a	7	9 7 29a	23	10 2 38a	21				
51	10 7m	12	0 2 26m	3	9 10 0m	25	2 2 21m	17	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
52	8 57a	10	0 3 31a	7	2 8 45a	24	2 3 32a	21				
53	10 39m	12	9 3 13m	3	2 10 33m	26	9 3 11m	17	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
54	9 51a	10	7 4 16a	6	5 9 50a	24	9 4 20a	20				
55	11 6m	13	5 5 50m	2	7 11 4m	27	5 5 57m	18	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
56	10 35a	11	3 4 51a	5	10 40a	25	6 5 2a	19				
57	11 32m	14	0 4 35m	2	1 11 35m	28	1 4 40m	18	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
58	11 16a	12	0 5 29a	4	10 11 24a	26	2 5 38a	18				
59	0 0a	14	5 5 13m	1	9 —	—	5 5 19m	16	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
60	11 56a	12	7 6 3a	4	2 0 6a	28	6 6 11a	18				
61	—	—	5 50m	1	8 0 5m	26	10 5 56m	15	{ Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878. Justice Mitter, Poinsie Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796. Indian Income Tax Act passed, 1860.			
62	0 30a	14	7 6 30a	3	8 0 38a	28	9 6 42a	17				

August—31 Days.

PHASES OF THE MOON.

☾ First Quarter 5th, 11h. 15m. P.M. | ☾ Last Quarter 20th, 1h. 20m. P.M.
 ○ Full Moon 12th, 7h. 13m. P.M. | ● New Moon... .. 28th, 8h. 20m. A.M.

Day of the Week	Day of the Month.	Sundays and Remarkable Days. Astronomical Phenomena.	Day of the Year.	Mean Time.			Moon's Age at Noon.	Sun's Declination at Mean Noon.
				Sunrise. A.M.	Sunset. P.M.	Tide Noon.		
S.	1	LAMMAS DAY.—7TH SUNDAY AFTER TRINITY.—Jupiter 4° 37' N. of Moon, 4h P.M. Mars 4° 41' N. of Moon, 9h. P.M.	213	5 37	6 35	0 6 6	2 6	17 57 17
Mon.	2	Jupiter on the Meridian, 2h. 10m. P.M.	214	5 37	6 34	0 6 2	3 6	17 41 55
Tu.	3	Uranus stationary, 8h. A.M.	215	5 38	6 34	0 5 57	4 6	17 26 17
Wed.	4	Day breaks at 4h. 58m. A.M.	216	5 38	6 33	0 5 52	5 6	17 10 21
Th.	5	Venus on the Meridian, 9h 2m. A.M.	217	5 38	6 33	0 5 46	6 6	16 54 10
Fr.	6	Saturn 7° 13' N. of Moon, 8h P.M.	218	5 39	6 32	0 5 40	7 6	16 37 41
Sat	7	Twilight ends, 7h. 11m. P.M.	219	5 39	6 32	0 5 33	8 6	16 20 57
S.	8	8TH SUNDAY AFTER TRINITY.	220	5 39	6 31	0 5 26	9 6	16 3 58
Mon	9	Duration of light, 14h. 3m.	221	5 40	6 31	0 5 17	10 6	15 46 48
Tu	10	Twilight lasts 39m.	222	5 40	6 30	0 5 9	11 6	15 29 12
Wed	11	Length of day, 12h. 43m.	223	5 40	6 29	0 4 59	12 6	15 11 27
Th.	12	Mercury in Descending Node, 7h. P.M.	224	5 41	6 29	0 4 49	13 6	14 53 28
Fr.	13	Mercury 1° 14' S. of Jupiter, 11h. A.M.	225	5 41	6 28	0 4 38	14 6	14 35 13
Sat.	14	Duration of darkness, 9h 55m	226	5 41	6 28	0 4 27	15 6	14 16 45
S.	15	9TH SUNDAY AFTER TRINITY.	227	5 41	6 27	0 4 16	16 6	13 58 4
Mon	16	Length of night, 11h. 16m	228	5 42	6 26	0 4 4	17 6	13 39 8
Tu.	17	Saturn in Quadrature with Sun, 8h A.M.	229	5 42	6 26	0 3 52	18 6	13 20 0
Wed.	18	Uranus in Quadrature with Sun, 0h. A.M.	230	5 42	6 25	0 3 39	19 6	13 0 40
Th.	19	Jupiter on the Meridian, 1h. 16m. P.M.	231	5 42	6 24	0 3 25	20 6	12 41 6
Fr.	20	Venus on the Meridian, 9h. 15m. A.M.	232	5 43	6 23	0 3 11	21 6	12 21 21
Sat.	21	Day breaks at 5h 4m A.M.	233	5 43	6 23	0 2 56	22 6	12 1 23
S.	22	10TH SUNDAY AFTER TRINITY.	234	5 43	6 22	0 2 41	23 6	11 41 13
Mon.	23	Mercury in Aphelion, 0h. A.M.	235	5 43	6 21	0 2 26	24 6	11 20 54
Tu.	24	ST BARTHOLOMEW'S DAY.	236	5 43	6 21	0 2 10	25 6	11 0 22
Wed	25	Venus 2° 31' S. of Moon, 0h. A.M.	237	5 44	6 20	0 1 54	26 6	10 39 40
Th.	26	Saturn 1° 48' N. of Uranus, 5h. A.M. Mercury at greatest elongation, 27° 12' E. 10h.	238	5 44	6 19	0 1 38	27 6	10 18 48
Fr	27	Mars on the Meridian, 1h. 41m. P.M. [P.M.]	239	5 44	6 18	0 1 21	28 6	9 57 47
Sat.	28	Mercury on the Meridian, 1h. 33m. P.M.	240	5 44	6 17	0 1 4	29 6	9 36 34
S.	29	11TH SUNDAY AFTER TRINITY.—Jupiter 8° 9' N. of Moon, 10h. A.M.	241	5 45	6 17	0 0 46	1 2	9 15 14
Mon.	30	Mercury 1° 51' N. of Moon, 0h. P.M. Mars 5° 32' N. of Moon, 0h. P.M.	242	5 45	6 16	0 0 28	2 2	8 53 45
Tu	31	Saturn on the Meridian, 4h 53m. P.M.	243	5 45	6 15	0 0 9	3 2	8 32 7

August.

☽ In Perigee 8th, 2h. A.M. | ☽ In Apogee 20th, 2h. P.M.

Day of the Month.	Apollo Bandai, Mean Time.						Prince's Dock, Mean Time.						Chronology of Remarkable Events.	
	High Water.			Low Water.			High Water.			Low Water.				
	Time.	Ht.		Time.	Ht.		Time.	Depth on Bill.		Time.	Depth on Bill.			
	H.	M.	Ft.	In.	H.	M.	Ft.	In.	H.	M.	Ft.	In.		
1	0	36m	12	11	6	26m	1	11	0	45m	27	2	Queen Anne died, 1714—The Peking Ports (China) occupied, 1860	
2	1	2a	14	6	7	9a	3	2	1	11a	28	9	7	Revolution at Delhi, 1738—Maharajah Gholah Singh died 1857.
3	1	17m	13	1	7	1m	2	6	1	26m	27	3	7	Bank of England founded, 1732—Gwalior taken 1780—Dowager Q. Christina of Spain died, 1878.
4	1	5a	14	4	7	12a	2	10	1	45a	28	6	7	British troops landed in Java, 1811.
5	2	1m	12	11	7	36m	3	5	2	10m	27	1	7	
6	2	1a	13	10	8	18a	2	8	2	21a	27	11	8	
7	2	51m	12	7	8	15m	4	6	2	59m	26	9	8	
8	2	46a	13	3	9	2a	2	9	2	59a	27	3	9	
9	3	48m	12	0	9	6m	5	9	3	53m	26	3	9	
10	3	31a	12	5	9	57a	2	11	3	42a	26	6	9	
11	4	57m	11	7	10	12m	7	0	4	58m	25	9	10	
12	4	27a	11	7	11	6a	3	2	4	32a	25	9	11	
13	6	16m	11	6	—	—	—	—	8	15m	25	8	—	
14	5	40a	10	11	0	9a	7	8	5	58a	25	1	0	
15	7	53m	12	0	0	33m	3	1	7	52m	26	1	0	
16	7	10a	10	8	1	57a	7	4	7	17a	24	10	1	
17	9	10m	12	12	1	49m	2	9	9	6m	27	0	1	
18	8	34a	11	0	3	10a	6	5	8	38a	25	2	3	
19	9	58m	13	11	2	52m	2	3	9	59m	28	0	2	
20	9	39a	11	10	4	2a	5	4	9	40a	25	11	3	
21	10	40m	14	8	3	43m	1	10	10	46m	28	9	3	
22	10	54a	12	7	4	43a	4	4	10	37a	26	8	1	
23	11	20m	15	2	4	29m	1	7	11	27m	29	4	4	
24	11	24a	13	3	5	21a	3	6	11	28a	27	4	5	
25	11	58m	15	3	5	11m	1	8	—	—	—	5	15	
26	—	—	—	—	5	57a	2	10	0	4a	29	4	5	
27	0	9m	13	6	5	50m	1	11	0	14m	27	9	5	
28	0	4a	15	0	6	31a	2	5	0	37a	29	2	6	
29	0	50m	13	6	6	27m	2	6	0	55m	27	9	6	
30	1	7a	14	5	7	3a	2	4	1	6a	28	8	7	
31	1	30m	13	2	7	2m	3	4	1	39m	27	4	7	
32	1	36a	13	8	7	34a	2	6	1	37a	27	10	7	
33	2	9m	13	7	7	35m	4	3	2	8m	26	9	7	
34	2	2a	12	10	8	4a	2	11	2	4a	27	0	8	
35	2	47m	11	9	8	7m	5	3	2	43m	26	0	8	
36	2	24a	12	0	8	36a	3	4	2	38a	26	2	8	
37	3	36m	11	0	8	40m	6	3	3	19m	25	3	8	
38	2	44a	11	3	9	10a	4	0	2	49a	25	4	9	
39	4	11m	10	4	9	24m	7	1	4	10m	24	5	9	
40	3	8a	10	5	10	3a	1	7	3	18a	24	8	10	
41	5	23m	9	10	10	5m	8	3	5	16m	24	2	11	
42	3	43a	9	9	11	16a	5	0	4	9a	24	0	11	
43	7	18m	9	11	—	—	—	—	7	2m	24	1	—	
44	5	26a	9	2	1	9a	8	3	5	23a	23	5	1	
45	9	5m	10	8	0	48m	4	11	8	48m	24	8	0	
46	7	37a	9	1	2	32a	7	7	7	9a	23	4	2	
47	9	39m	11	7	2	2m	4	4	9	28m	23	6	2	
48	8	48a	9	9	3	14a	6	8	8	32a	23	11	3	
49	10	7m	12	5	2	52m	3	8	10	3m	26	5	2	
50	9	34a	10	9	3	53a	5	8	9	28a	24	11	3	
51	10	33m	13	2	3	38m	2	11	10	34m	27	3	3	
52	10	16a	11	10	4	28a	1	7	10	16a	28	0	4	
53	10	59m	13	10	4	20m	2	3	11	4m	27	11	4	
54	10	57a	12	9	5	1a	3	7	11	0a	27	0	5	
55	11	27m	14	5	4	59m	1	10	11	34m	28	6	1	
56	11	37a	13	8	5	33a	2	9	11	43a	27	10	5	
57	11	58m	14	8	5	35m	1	9	—	—	—	5	37m	
58	—	—	—	—	6	4a	1	11	0	5a	28	9	6	
59	0	17m	14	2	6	9m	2	0	0	25m	28	4	6	
60	0	31a	14	8	6	33a	1	4	0	38a	28	9	6	
61	0	59m	14	4	6	43m	2	8	1	9m	28	5	6	
62	1	6a	14	4	7	4a	1	2	1	13a	28	6	7	

Queen Anne died, 1714—The Peking Ports (China) occupied, 1860
 Revolution at Delhi, 1738—Maharajah Gholah Singh died 1857.
 Bank of England founded, 1732—Gwalior taken 1780—Dowager Q. Christina of Spain died, 1878.
 British troops landed in Java, 1811.
 Cabul and Chum taken, 1840—Telegraph laid between England and America, 1858
 Prince Alfred eldest Albert, Duke of Edinburgh born, 1844—Great floods at Mangalore 1876
 Napoleon sailed for St. Helena, 1815—British army enters Cabul, 1819
 Batavia taken, 1811—George Canning died, 1827.
 Banda taken, 1810
 Scindia defeated, 1803.
 Ahmednuggur surrendered, 1803—Mahomedan Riots, Bombay, 1893.
 Poona taken, 1803.
 Queen Adelaide born, 1792.
 Printing invented, 1437—Battle of Vittoria, 1811.
 L. L. Railway opened, 1854.
 Manchester massacre, 1819.
 Duchess of Kent born, 1788—Battle of Rohilla, 1808.
 Dr. Beattie, author of "The Minstrel," died, 1803.
 Loss of the *Royal George*, 1782—Trial of Queen Caroline commenced 1820
 Isaac Walton born, 1593—Capture of Delhi, 1857.
 Nepal Embassy at Paris, 1850—The Taku Forts (China) captured, 1860
 Serious *émeute* in the Mandlaiser Jail, 1859.
 American War declared, 1775.
 Tulsi Reservoir, auxiliary to Vehar Lake, opened, 1872.
 Havelock and Outram entered Lucknow, 1857—Hirschel died, 1822.
 Prince Albert born, 1819.
 Louis Philippe died, 1830.
 Slavery abolished, 1833—Gowayo, the Zulu Chief, captured, 1879
 Sir Charles J. Napier died 1853
 Peace with China, 1842—Begum of Bhopal died, 1868
 John Bunyan died, 1688—E. I. Charter expired, '68, —Deposition of Murad Riffendi, Sultan of Turkey, and accession of his brother Abdul Hamid 1876.

September—30 Days.

PHASES OF THE MOON.

☾ First Quarter 4th, 4h. 46m. A.M. | ☾ Last Quarter 19th, 7h. 42m. A.M.
 ○ Full Moon 11th, 7h. 29m. A.M. | ● New Moon..... 26th, 6h. 37m. P.M.

Day of the Week.	Day of the Month.	Sundays and Remarkable Days. Astronomical Phenomena.	Day of the Year.	Mean Time.			Moon's Age at Noon.	Sun's Declination at Mean Noon.
				Sunrise. A. M.	Sunset. P. M.	True Noon.		
				H. M.	H. M.	H. M. S. A. M.	D.	° ' "
Wed.	1	Venus on the Meridian, 9h. 26m. A.M.	244	5 45	6 14	11 59 51	4·2	8 10 20
Th.	2	Day breaks at 5h. 7m. A.M.	245	5 45	6 13	11 59 52	5·2	7 48 27
Fr.	3	Saturn 6° 57' N. of Moon 3h. A.M.	246	5 46	6 13	11 59 12	6·2	7 26 25
Sat.	4	Jupiter passes the Meridian 0h. 26m. P.M.	247	5 46	6 12	11 58 53	7·2	7 4 17
S	5	12TH SUNDAY AFTER TRINITY.	248	5 46	6 11	11 58 33	8·2	6 42 2
Mon.	6	Twilight ends 6h. 43m. P.M.	249	5 46	6 10	11 58 13	9·2	6 19 40
Tu.	7	Mars on the Meridian 1h. 24m. P.M.	250	5 46	6 9	11 57 52	10·2	5 57 13
Wed.	8	Duration of light 13h. 36m.	251	5 46	6 8	11 57 32	11·2	5 34 39
Th.	9	Mercury stationary, 7h. A.M.	252	5 47	6 7	11 57 11	12·2	5 12 0
Fr.	10	Twilight lasts 37m.	253	5 47	6 7	11 56 50	13·2	4 49 15
Sat.	11	Mercury on the Meridian 1h. 1m. P.M.	254	5 47	6 6	11 56 29	14·2	4 26 26
S	12	13TH SUNDAY AFTER TRINITY.—Venus in Ascending Node, 9h. A.M. Mercury at greatest Hel. Lat. 8. 9h. A.M.	255	5 47	6 5	11 56 8	15·2	4 3 32
Mon.	13	Jupiter in conjunction with sun, 11h. A.M.	256	5 47	6 4	11 55 47	16·2	3 40 33
Tu.	14	HOLY-ROOD DAY.	257	5 48	6 3	11 55 26	17·2	3 17 30
Wed.	15	1ST AUTUMN EMBER DAY.—Uranus in quadrature with sun, 9h. A.M.	258	5 48	6 2	11 55 5	18·2	2 54 23
Th.	16	Venus passes the Meridian, 9h. 39m. A.M.	259	5 48	6 1	11 54 46	19·2	2 31 14
Fr.	17	2ND AUTUMN EMBER DAY.	260	5 48	6 0	11 54 22	20·2	2 8 1
Sat.	18	3RD AUTUMN EMBER DAY.	261	5 48	6 0	11 54 1	21·2	1 44 46
S	19	14TH SUNDAY AFTER TRINITY.	262	5 48	5 59	11 53 40	22·2	1 21 27
Mon.	20	Jupiters Meridian passage 11h. 32m. A.M.	263	5 49	5 58	11 53 19	23·2	0 58 8
Tu.	21	ST. MATTHEW'S DAY.	264	5 49	5 57	11 52 58	24·2	0 34 46
Wed.	22	Mercury in inferior conjunction with sun, 5h. P.M.	265	5 49	5 56	11 52 37	25·2	0 11 22
Th.	23	Sun enters Libra, 0h. A.M.—Autumn commences.	266	5 49	5 55	11 52 16	26·2	0 12 1
Fr.	24	Venus 2° 49' N. of Moon 5h. A.M.	267	5 49	5 54	11 51 56	27·2	0 35 28
Sat.	25	Neptune stationary 0h. P.M.	268	5 49	5 53	11 51 35	28·2	0 58 52
S	26	15TH SUNDAY AFTER TRINITY.—Jupiter 5° 27' N. of Moon 5h. A.M. Mercury 2° 25' N. of Moon, 8h. A.M.	269	5 50	5 53	11 51 15	29·2	1 22 17
Mon.	27	Saturn on the Meridian, 3h. 14m. P.M.	270	5 50	5 52	11 50 55	0·7	1 45 43
Tu.	28	MICHAELMAS EVE.—Mars 5° 44' N. of moon 4h. A.M. Mercury 2° 17' S. of Jupiter, 4h. A.M.	271	5 50	5 51	11 50 35	1·7	2 9 6
Wed.	29	MICHAEL or MICHAELMAS DAY.	272	5 50	5 50	11 50 15	2·7	2 32 29
Th.	30	Saturn 6° 36' N. of Moon 1h. P.M.	273	5 50	5 49	11 49 56	3·7	2 55 50

September.

☾ In Perigee 2nd, 3h. A.M.
 ☽ In Apogee 17th, 10h. A.M.

☾ In Perigee 23th 5h. A.M.

Day of the Month.	Apollo Bandar, Mean Time.						Prince's Dock, Mean Time.					
	High Water.			Low Water.			High Water.			Low Water.		
	Time.		Ht.	Time.		Ht.	Time.		Depth on Sill.	Time.		Depth on Sill.
	H.	M.		H.	M.		H.	M.		H.	M.	
1	1 44m	14	0	7 29m	3	6	1 56m	28	2	7 33m	17	8
1	1 43a	13	9	7 40a	1	4	1 50a	27	10	7 51a	13	5
2	2 34m	13	5	8 3m	4	9	2 16m	27	7	8 18m	14	10
2	2 23a	12	10	8 21a	1	10	2 10a	27	0	8 36a	15	11
3	3 31m	12	8	8 56m	0	0	3 41m	26	9	9 9m	20	1
3	3 8a	11	9	9 14a	2	7	3 15a	25	11	9 30a	16	7
4	4 38m	11	10	10 3m	7	2	4 43m	26	0	10 18m	21	2
4	4 9a	10	8	10 39a	3	5	4 22a	24	10	10 34a	17	5
5	6 9m	11	5	—	—	—	6 9m	25	8	—	—	—
5	5 40a	9	11	0 33a	7	6	5 42a	24	2	0 32a	21	7
6	7 57m	11	19	0 18m	3	11	7 51m	26	0	0 9m	17	11
6	7 25a	9	11	2 17a	6	8	7 23a	24	2	2 8a	20	9
7	8 54m	12	8	1 50m	3	8	8 52m	26	10	1 40m	17	10
7	8 46a	10	9	3 9a	5	6	8 43a	24	11	3 6a	19	8
8	9 40m	13	5	2 50m	3	3	9 44m	27	7	2 39m	17	5
9	9 45a	11	10	3 51a	4	4	9 42a	26	0	3 50a	18	6
9	10 20m	13	11	3 39m	2	11	10 28m	28	1	3 32m	17	0
10	10 30a	12	9	4 26a	3	5	10 33a	26	11	4 23a	17	5
10	10 55m	14	3	4 29m	2	8	11 5m	28	4	4 19m	16	10
11	11 9a	18	6	4 56a	2	7	11 17a	27	7	4 54a	16	7
11	11 27m	14	3	4 56m	2	8	11 38m	23	4	5 1m	18	9
11	11 45a	13	11	5 24a	2	0	11 58a	28	0	5 28a	16	0
12	11 57m	14	0	5 30m	2	11	—	—	—	5 37m	17	0
12	—	—	—	5 51a	1	8	0 9a	28	2	5 57a	15	8
13	0 22m	13	10	6 3m	3	3	0 32m	28	0	6 11m	17	4
13	0 25a	13	6	6 19a	1	6	0 36a	27	9	6 28a	15	8
14	0 57m	13	6	6 53m	3	10	1 6m	27	9	6 43m	17	11
14	0 51a	13	0	6 48a	1	9	1 0a	27	1	6 56a	15	9
15	1 13m	13	0	7 7m	4	1	1 33m	27	3	7 15m	18	7
15	1 15a	12	4	7 19a	2	2	1 23a	26	6	7 27a	16	3
16	2 4m	12	6	7 40m	5	3	2 9m	26	9	7 48m	19	6
16	1 35a	11	8	7 52a	2	10	1 54a	25	10	7 59a	16	11
17	2 38m	11	8	8 15m	6	3	2 41m	26	0	8 24m	20	5
17	2 1a	10	11	8 27a	3	6	2 9a	25	1	8 33a	17	8
18	3 14m	10	11	9 31m	7	2	3 21m	25	3	9 10m	21	4
18	2 28a	10	2	9 11a	4	4	2 40a	24	5	9 12a	18	6
19	4 19m	10	3	10 11m	8	0	4 18m	24	7	10 32m	22	1
19	3 8a	9	4	10 13a	5	1	3 30a	23	8	10 12a	19	2
20	5 51m	9	11	0 37a	8	0	5 40m	21	3	0 40a	22	1
20	4 39a	8	8	11 54a	5	5	4 59a	23	1	11 53a	19	7
21	7 58m	10	4	—	—	—	7 28m	24	6	—	—	—
21	6 54a	8	9	1 57a	7	1	6 50a	23	2	1 54a	21	3
22	8 44m	11	2	1 30m	5	0	8 35m	25	3	1 23m	19	3
22	8 23a	9	9	2 49a	6	0	8 13a	24	1	2 41a	20	1
23	9 13m	12	0	2 23m	4	3	9 13m	26	2	2 23m	18	6
23	9 12a	11	1	3 21a	4	9	9 13a	25	4	3 18a	19	11
24	9 39m	12	10	3 9m	3	6	9 48m	27	0	3 15m	17	9
24	9 50a	12	6	3 50a	3	6	10 2a	26	8	3 54a	17	8
25	10 19m	13	7	3 53m	2	10	10 23m	27	9	4 0m	17	2
25	10 39a	13	8	4 21a	2	4	10 45a	27	10	4 28a	16	6
26	10 54m	14	2	4 35m	2	5	10 58m	24	4	4 39m	16	9
26	11 21a	14	8	4 54a	1	3	11 25a	28	10	5 3a	15	6
27	11 29m	14	6	5 14m	2	4	11 31m	28	8	5 16m	16	7
27	—	—	—	5 29a	0	5	—	—	—	5 36a	14	7
28	0 2m	15	3	5 50m	2	6	0 8m	29	5	5 33m	16	9
28	0 3a	14	6	6 3a	0	0	0 11a	28	7	6 10a	14	2
29	0 42m	15	4	6 27m	3	1	0 52m	29	6	6 32m	17	3
29	0 40a	14	1	6 40a	0	0	0 49a	28	3	6 46a	14	1
30	1 26m	15	0	7 10m	3	11	1 38m	29	7	7 15m	18	1
30	1 19a	13	5	7 19a	0	6	1 28a	27	6	7 25a	14	7

Chronology of Remarkable Events.

- Government of the East Indies transferred to the Crown, 1858.
 Calcutta Native Hospital opened, 1784.
 Oliver Cromwell died, 1658—Surrender of the French Emperor and his Army at Sedan, 1870.
 Fahrenheit died, 1776—Fort of Allypore taken, 1803.
 —Massacre of British Embassy at Cabul, 1879.
 First American Congress, 1774—Capture of Malta, 1800.
 The Prince Imperial landed at Dover, 1870.
 Queen Elizabeth born, 1533—The turret-ship *Captain* founded, 1870.
 William IV crowned, 1831—The Malakoff taken, 1855—Empress Eugénie landed at Ryrie, 1870.
 Sebastopol evacuated, 1855—Native Army of Bengal reorganised, 1859.
 Atlantic Cable of 1865 successfully repaired, 1866.
 Battle of Delhi, 1803—Sanction of Government of India to Sukkur-Dadur Railway, 1879.
 French took Pondicherry, 1746.
 General Wolfe killed, 1757—Wreck of the *Charnia* in the Red Sea, 1869—Second advance on Cabul, 1879.
 Duke of Wellington died, 1852—Success of British troops in Egypt, Araby Pasha defeated, 1882.
 Freedom of the Press in India, 1835—S. S. *Isu* wrecked off Socotra, 1872.
 Disastrous Floods on the B. R. and C. I. Railway—Hog Island Hydraulic Dock opened, 1872.
 The East India House vacated, 1860.
 Bombay given to Charles II in dowry, 1662—Landship at Nynee Tal, 40 Europeans and 50 Natives killed, 1880.
 Treaty of Chunar, 1781.
 Paris invested by the Prussians, 1870—Battle of the Alma, 1854—Final capture of Delhi, 1857.
 Sir Walter Scott died, 1832—The fate of Sir John Franklin's expedition discovered, 1859.
 British territory ravaged by Holkar, 1805.
 E. I. Company formed, 1600—Battle of Assaye, 1803—Preparations for the Afghan campaign, 1878.
 Charles I dethroned, 1640—Destructive floods at Ahmedabad, 1875.
 Columbus' second voyage, 1492—Lucknow relieved by General Havelock, 1857.
 Holy Alliance between Austria, Russia, and Prussia, 1815.
 Strasbourg surrendered to the Prussians, 1879.
 Battle of Marathon, B.C. 490.
 St. Thomas's Church built at Bombay, 1687—Revolution in Spain and abolition of the Bourbon dynasty, 1868.

October—31 Days.

PHASES OF THE MOON.

☾ First Quarter 3rd., 10h. 22 8m. A.M. ☾ Last Quarter 19th, 2h. 0 1m. A.M.
 ☾ Full Moon .. 10th., 9h. 33 2m. P.M. ● New Moon 26th, 4h. 19 3m. A.M.

Day of the Week.	Day of the Month.	Sundays and Remarkable Days. Astronomical Phenomena.	Day of the Year.	Mean Time.			Moon's Age at Noon.	Sun's Declination at Noon.
				Sunrise A. M.	Sunset. P. M.	True Noon.		
				H. M.	H. M.	H. M. S. A.M.	D.	S.
Fr.	1	Mercury stationary, 1h. A.M.—Mercury in Ascending Node 10h. A.M.	274	5 51	5 48	11 49 37	4 7	3 19 10
Sat.	2	Venus on the Meridian, 9h. 51m. A.M.	275	5 51	5 47	11 49 18	5 7	3 42 26
S	3	16TH SUNDAY AFTER TRINITY.	276	5 51	5 46	11 49 0	6 7	4 5 41
Mon.	4	Jupiter on the Meridian, 10h. 48m. A.M.	277	5 51	5 46	11 48 41	7 7	4 28 52
Tu.	5	Day breaks at 5h. 15m. A.M.	278	5 52	5 45	11 48 24	8 7	4 51 53
Wed.	6	Mercury in Perihelion, 0h. A.M.—Mercury 0° 12' N. of Jupiter, 1h. P.M.	279	5 52	5 44	11 48 6	9 7	5 15 4
Th.	7	Twilight ends 6h. 20m. P.M.	280	5 52	5 43	11 47 49	10 7	5 38 4
Fr.	8	Mercury at greatest elongation, 17° 57' W. 8h. A.M.	281	5 52	5 42	11 47 31	11 7	6 1 0
Sat.	9	Duration of light 13h. 3m.	282	5 53	5 42	11 47 15	12 7	6 23 51
S	10	17TH SUNDAY AFTER TRINITY.	283	5 53	5 41	11 46 58	13 7	6 46 36
Mon.	11	Twilight lasts 37m.	284	5 53	5 40	11 46 44	14 7	7 9 16
Tu.	12	Mercury passes the Meridian, 10h. 43m. A.M.	285	5 53	5 39	11 46 29	15 7	7 31 52
Wed.	13	Length of day 11h. 45m.	286	5 54	5 39	11 46 15	16 7	7 54 20
Th.	14	Duration of darkness 11h. 0m.	287	5 54	5 38	11 46 1	17 7	8 16 42
Fr.	15	Venus in Perihelion, 10h. P.M.	288	5 54	5 37	11 45 48	18 7	8 38 57
Sat.	16	Mercury at greatest Hel. Lat. N. 7h. A.M.	289	5 54	5 36	11 45 35	19 7	9 1 6
S	17	18TH SUNDAY AFTER TRINITY.	290	5 55	5 36	11 45 22	20 7	9 23 5
Mon.	18	St. LUKE'S DAY.	291	5 55	5 35	11 45 11	21 7	9 44 58
Tu.	19	Mars on the Meridian, 0h. 24m. P.M.	292	5 55	5 34	11 45 0	22 7	10 6 42
Wed.	20	Venus 0° 28' N. of Jupiter, 2h. A.M.	293	5 56	5 34	11 44 50	23 7	10 28 17
Th.	21	Length of Night 12h. 23m.	294	5 56	5 33	11 44 40	24 7	10 49 43
Fr.	22	Saturn on the Meridian 1h. 46m. P.M.	295	5 57	5 32	11 44 31	25 7	11 10 59
Sat.	23	Day dawns at 5h. 19m. A.M.	296	5 57	5 32	11 44 23	26 7	11 32 4
S	24	19TH SUNDAY AFTER TRINITY.—Jupiter 5° 55' N. of Moon, 2h. A.M.—Venus 6° 39' N. of Moon, 9h. A.M.	297	5 57	5 31	11 44 15	27 7	11 52 59
Mon.	25	Mercury 6° 57' N. of Moon, 6h. P.M.	298	5 58	5 30	11 44 8	28 7	12 13 44
Tu.	26	Mars 5° 12' N. of Moon 8h. P.M.	299	5 58	5 30	11 44 5	29 7	12 34 18
Wed.	27	Jupiter passes the Meridian, 9h. 35m. A.M.	300	5 58	5 29	11 43 57	1 8	12 54 39
Th.	28	St. SIMON and St. JUDE.—Saturn 6° 14' N. of Moon, 2h. A.M.	301	5 59	5 29	11 43 53	2 8	13 14 49
Fr.	29	Venus on the Meridian, 10h. 8m. A.M.	302	5 59	5 28	11 43 49	3 8	13 34 47
Sat.	30	Twilight ends 6h. 6m. P.M.	303	6 0	5 27	11 43 46	4 8	13 54 30
S	31	HALLOWEVE — 30th SUNDAY AFTER TRINITY — Mars in Descending Node 7h. P.M.	304	6 0	5 27	11 43 43	5 8	14 14 1

October.

☾ In Apogee..... 15th, 3h. A.M.

☽ In Perigee..... 27th, 8h. A.M.

Day of the Month.	Apollo Bandar, Mean Time.				Prince's Dock, Mean Time.				Chronology of Remarkable Events.
	High Water.		Low Water.		High Water.		Low Water.		
	Time.	Ht.	Time.	Ht.	Time.	Depth on Sill.	Time.	Depth on Sill.	
1	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	2 Red Sea Telegraph opened, 1859—Death of the King of Burma, 1878.
2	15m 14	3	7 59m 5	0	2 27m 28	5	8 3m 19	2	3 London University opened, 1828—Failure of Glasgow Bank, 1878.
3	1a 12	5	8 3a 1	5	2 12a 26	6	8 9a 15	6	0 Captain Cook landed at New Zealand, 1768.
4	19m 13	3	8 54m 6	2	3 22m 27	6	8 59m 20	3	Bishop Heber died, 1833—Lally took Arcot, 1758.
5	25a 11	2	8 58a 2	8	3 10a 25	4	9 3a 16	9	Lord Cornwallis died, 1805—Great Cyclone at Calcutta, 1864.
6	22m 12	4	10 36m 6	11	4 28m 24	7	10 40m 21	0	Louis Philippe born, 1773.
7	4 10a 10	0	10 9a 4	0	4 28a 24	3	10 9a 18	1	Violent earthquake and furious hurricane at the mouth of the Ganges, 300 000 people having perished, 1737—Bombay lighted with gas, 1865.
8	5 11m 11	9	—	—	5 51m 26	1	—	—	Shamsudeen, Nawab of Ferozepore, executed, 1855.
9	5 54a 9	6	0 52a 6	8	5 56a 23	9	0 38a 20	9	Eddystone Lighthouse completed, 1759—Nizam's State Railway opened, 1874.
10	7 23m 11	11	0 9m 4	9	7 21m 26	2	0 1m 18	10	2 Barlow, Gov.-Gen., 1805—Capture of Monghyr, 1872.
11	7 34a 10	0	2 2a 5	8	7 34a 24	3	1 51a 19	9	America discovered by Columbus, 1492—Prince of Wales left England for India, 1875.
12	8 25m 12	5	1 39m 4	8	8 31m 26	7	1 29m 18	10	Cabul Pass forced, 1841—Martial law proclaimed by Genl. Roberts in Cabul on Yakob Khan's abdication, 1879.
13	8 51a 11	0	2 53a 4	7	8 52a 25	3	2 42a 18	8	Elenborough, Gov.-Gen., 1841.
14	9 13m 12	9	2 40m 4	5	9 13m 27	0	2 32m 18	7	Battle of Hastings, 1066—The Lady Melville burnt at Calcutta, 1871.
15	9 39a 12	2	3 27a 3	7	9 43a 26	4	3 21a 17	8	Fort of Beyt destroyed, 1859.
16	9 54m 13	0	3 20m 4	2	9 58m 27	3	3 21m 18	1	Bishop Ridley burnt at Oxford, 1555—Houses of Parliament burnt, 1834—Fearful explosions at Bala Hissar, 1879.
17	10 21a 13	0	3 56a 2	9	10 26a 27	2	3 51a 16	10	Capture of Agra, 1803—Lord Palmerston died, 1865.
18	10 31m 13	2	4 5m 4	0	10 33m 27	4	4 3m 18	3	Defeat of Dost Muhammad, 1840.
19	11 0a 13	7	4 40m 4	0	11 3a 27	9	4 25a 16	2	Dean Swift died, 1745.
20	11 3m 13	11	4 50a 1	7	11 37a 28	2	4 55a 15	8	Battle of Navarino, 1827.
21	11 30m 12	11	5 13m 4	1	11 52m 27	1	5 18m 18	3	Battle of Trafalgar, 1805.
22	0 7m 14	0	5 45m 4	2	0 9m 28	3	5 24a 15	5	Battle of Buxar, 1764.
23	11 53m 12	8	5 43a 1	3	11 57m 28	10	5 52a 17	4	Earl of Derby died, 1869—Battle of Balaklava, 1854.
24	0 37m 13	10	6 16m 4	6	0 39m 28	2	6 23m 18	8	Anrungsze born, 1618—Munson House founded 1739.
25	0 14a 12	3	6 11a 1	5	0 21a 26	6	6 19a 15	6	Battle of Agincourt, 1415—George II died, 1760.
26	1 5m 13	7	6 48m 5	0	1 8m 27	10	6 54m 19	2	Battle of Bittern, 1794.
27	0 37a 11	11	6 40a 1	10	0 43a 28	1	6 47a 10	0	Metz surrendered to the Prussians, 1870—Cuba discovered, 1492—Captain Cook born, 1723.
28	1 58m 13	0	7 22m 5	7	1 38m 27	4	7 26m 19	9	Hurricane at Coringa and Masulipatam, 1800.
29	1 3a 11	4	7 12a 2	5	1 12a 25	7	7 16a 16	7	Sir Walter Raleigh beheaded, 1618—Sir John Shore Gov.-Gen., 1793.
30	2 9m 12	6	8 1m 8	3	2 9m 26	9	8 2m 20	6	Martaban taken, 1824.
31	1 34a 10	8	7 48a 3	3	1 41a 25	0	7 46a 17	5	Simon's Bay captured, 1795.
32	2 48m 11	9	8 50m 7	0	2 44m 26	1	8 50m 21	3	
33	2 11a 10	0	8 31a 4	2	2 19a 24	3	8 18a 18	3	
34	3 35m 11	1	9 52m 7	6	3 28m 25	6	10 0m 21	9	
35	2 56a 9	4	9 30a 5	0	3 16a 23	7	9 13a 19	2	
36	4 40m 10	8	11 50m 7	5	4 45m 23	0	0 0a 21	7	
37	4 35a 8	9	10 53a 5	7	4 40a 23	2	10 40a 19	10	
38	5 10m 10	8	—	—	5 4m 25	0	—	—	
39	6 27a 9	0	1 12a 6	7	6 22a 21	5	1 12a 21	9	
40	7 25m 11	0	0 50m 5	9	7 16m 25	1	0 39m 20	0	
41	7 50a 10	0	2 0a 5	5	7 42a 24	5	2 0a 19	7	
42	8 12m 11	9	1 49m 5	2	8 12m 28	0	1 52m 19	6	
43	8 47a 11	5	2 39a 4	1	8 42a 25	9	2 39a 18	3	
44	8 54m 12	6	2 40m 4	7	9 0m 26	9	2 42m 18	10	
45	9 36a 12	11	3 16a 2	9	9 34a 27	2	3 16a 16	11	
46	9 35m 13	3	3 27m 4	0	9 45m 27	5	3 29m 18	4	
47	10 13a 14	3	3 50a 1	5	10 23a 28	6	3 52a 15	8	
48	10 16m 13	9	4 12m 3	7	10 27m 28	0	4 14m 17	11	
49	11 1a 15	3	4 23a 0	4	11 10a 29	6	4 23a 14	6	
50	10 57m 14	2	4 56m 3	5	11 8m 28	4	4 58m 17	8	
51	11 44a 16	0	4 58a 0	5	11 56a 10	2	5 6a 13	9	
52	11 39m 14	2	5 40m 3	5	11 50m 28	4	5 41m 17	8	
53	—	—	5 58a 0	9	—	—	5 44a 13	5	
54	0 31m 16	2	6 25m 3	9	0 41m 30	4	6 25m 18	0	
55	0 23a 13	9	6 17a 0	6	0 33a 28	0	6 24a 13	7	
56	1 20m 15	9	7 12m 4	4	1 27m 30	0	7 12m 18	6	
57	1 10a 13	0	7 0a 0	0	1 13a 27	3	7 6a 14	4	
58	2 11m 15	1	8 4m 5	1	2 10m 29	4	8 5m 19	3	
59	2 0a 12	1	7 46a 1	5	2 8a 26	4	7 51a 15	6	
60	3 5m 14	1	9 8m 5	9	3 10m 28	4	9 8m 19	10	
61	2 57a 11	0	8 39a 3	3	3 9a 25	3	8 42a 17	2	

November—30 Days.

PHASES OF THE MOON.

First Quarter 1st, 7h. 23m. P.M. Last Quarter 17th, 6h. 53m. P.M.
 Full Moon 9th, 2h. 41m. P.M. New Moon 24th, 2h. 11m. P.M.

Day of the Week.	Day of the Month.	Sundays and Remarkable Days. Astronomical Phenomena.	Day of the Year.	Mean Time.			Moon's Age at Noon.	Sun's Declination at Mean Noon.
				Sunrise. A. M.	Sunset. P. M.	True Noon.		
Mon.	1	ALL SAINTS' DAY.	305	6 1	5 27	11 43 42	6.3	14 33 18
Tu.	2	Day breaks at 5h. 22m. A.M.	306	6 1	5 26	11 43 42	7.3	14 52 21
Wed.	3	Venus on the Meridian, 10h. 11m. A.M.	307	6 1	5 26	11 43 41	8.3	15 11 9
Th.	4	Twilight ends 6h. 4m. P.M.	308	6 2	5 25	11 43 42	9.3	15 29 42
Fr.	5	Jupiter passes the Meridian, 9h. 6m. A.M.	309	6 2	5 25	11 43 44	10.3	15 47 59
Sat.	6	Venus at greatest Hel. Lat. N. 9h. P.M.	310	6 3	5 24	11 43 46	11.3	16 6 0
S	7	21ST SUNDAY AFTER TRINITY.	311	6 3	5 24	11 43 50	12.3	16 23 46
Mon.	8	Mercury in Superior conjunction with Sun, 10h. A.M. Mercury in Descending Node, 6h. P.M.	312	6 4	5 24	11 43 54	13.3	16 41 15
Tu.	9	BIRTH OF PRINCE OF WALES.	313	6 4	5 23	11 43 59	14.3	16 58 27
Wed.	10	Duration of Light 12h. 38m.	314	6 5	5 23	11 44 5	15.3	17 15 28
Th.	11	ST. MARTIN'S or MARTINMAS DAY.	315	6 5	5 23	11 44 11	16.3	17 32 0
Fr.	12	Twilight lasts 40m.	316	6 6	5 22	11 44 18	17.3	17 48 19
Sat.	13	Mercury 0° 21' S. of Mars, 0h. A.M.	317	6 7	5 22	11 44 27	18.3	18 4 20
S	14	22ND SUNDAY AFTER TRINITY.—Ceres 0° 20' S. of Moon, 5h. A.M.	318	6 7	5 22	11 44 36	19.3	18 20
Mon.	15	Saturn on the Meridian, 0h. 23m. P.M.	319	6 8	5 22	11 44 47	20.3	18 35 23
Tu.	16	Mercury 1° 4' S. of Uranus, 5h. P.M.	320	6 8	5 21	11 44 58	21.3	18 50 26
Wed.	17	Venus passes the Meridian 10h. 22m. A.M.	321	6 9	5 21	11 45 9	22.3	19 5 8
Th.	18	Mercury in Aphelion, 11h. P.M.	322	6 9	5 21	11 45 21	23.3	19 19 30
Fr.	19	Mercury 2° 54' S. of Saturn, 5h. A.M.	323	6 10	5 21	11 45 35	24.3	19 33 32
Sat.	20	Jupiter 6° 9' N. of Moon 9h. P.M.	324	6 10	5 21	11 45 50	25.3	19 47 12
S	21	23RD SUNDAY AFTER TRINITY.—Uranus in conjunction with Sun, 1h. P.M. Mars 0° 24' S. of Uranus, 2h. P.M. Mars in conjunction with Sun, 6h. P.M.	325	6 11	5 21	11 46 5	26.3	20 0 31
Mon.	22	Jupiter on the Meridian, 8h. 10m. A.M.	326	6 12	5 21	11 46 21	27.3	20 13 27
Tu.	23	Venus 6° 59' N. of Moon 9h. A.M.	327	6 12	5 21	11 46 37	28.3	20 26 1
Wed.	24	Mars 4° 4' N. of Moon, 2h. P.M. Saturn 5° 57' N. of Moon, 5h. P.M.	328	6 13	5 21	11 46 55	29.3	20 38 18
Th.	25	Mercury 2° 0' N. of Moon, 7h. A.M. Saturn in conjunction with Sun, 0h. P.M.	329	6 14	5 21	11 47 13	0.9	20 50 2
Fr.	26	Length of Day 11h. 7m.	330	6 14	5 21	11 47 32	1.9	21 1 27
Sat.	27	Mercury passes the Meridian, 0h. 32m. P.M.	331	6 15	5 21	11 47 52	2.9	21 12 28
S	28	1ST SUNDAY IN ADVENT.—Mars 2° 2' S. of Saturn, 0h. A.M.	332	6 15	5 21	11 48 13	3.9	21 23 6
Mon.	29	Mars on the Meridian, 11h. 38m. A.M.	333	6 16	5 21	11 48 33	4.9	21 33 19
Tu.	30	ST. ANDREW'S DAY.	334	6 17	5 21	11 48 55	5.9	21 43 6

November.

) In Apogee 11th, 8h. P.M.

) In Perigee..... 24th, 8h. P.M.

Day of the Month.	Apollo Bandar, Mean Time.				Prince's Dock, Mean Time.				Chronology of Remarkable Events.								
	High Water.		Low Water.		High Water.		Low Water.										
	Time.	Ht.	Time.	Ht.	Time.	Depth on Sill	Time.	Depth on Sill									
H. M.	Ft.	In.	H. M.	Ft.	In.	Ft.	H. M.	Ft.	In.								
1	4	9m	13	2	10	42m	6	0	4	13m	27	5	10	40m	20	2	{ Proclamation throughout India of the transfer of Government to the Crown, 1858—British troops ordered to advance on Cabul, 1879.
2	4	6a	10	1	9	57a	4	6	4	2 a	24	4	9	53a	18	7	
3	5	15m	12	5	0	9a	5	8	5	21m	26	9	0	8a	19	9	Destructive hurricane at Bombay, 1854.
4	5	42a	9	9	11	30a	5	6	5	48a	21	1	11	18a	19	9	
5	6	32m	11	11	—	—	—	—	6	32m	26	3	—	—	—	—	Long Parliament sat, 1640.
6	7	28a	10	3	1	17a	5	0	7	28a	24	6	1	12a	19	0	
7	7	40m	11	11	1	9m	5	11	7	46m	26	3	1	8m	20	1	George Peabody died, 1869.
8	8	38a	11	3	2	10a	4	2	8	41a	25	5	2	5a	18	3	
9	8	35m	11	11	2	30m	5	10	8	45m	26	3	2	12m	20	0	Gunpowder Plot, 1605—Battle of Inkerman, 1854.
10	9	31a	12	2	2	48a	3	5	19	33a	26	4	2	43a	17	6	
11	9	19m	12	0	3	14m	5	9	9	23m	26	3	3	4m	19	11	Princess Charlotte died, 1817—The Holborn Viaduct opened, 1869.
12	10	8a	12	11	3	22a	2	10	10	14a	27	1	3	21a	16	10	
13	9	54m	12	0	3	50m	5	8	9	57m	26	3	3	46m	19	10	First Newspaper published, 1665.
14	10	41a	13	6	3	51a	2	8	10	49a	27	8	3	51a	16	4	
15	10	25m	12	0	4	22m	5	6	10	28m	26	2	4	22m	19	9	Milton died, 1674—Destruction of Cabul by the British, 1841—Prince of Wales landed at Bombay, 1875.—Prince of Wales born, 1841.
16	11	14a	13	10	4	19a	1	9	11	22a	28	0	4	20a	15	11	
17	10	53m	11	11	4	63m	5	4	10	57m	28	2	4	57m	19	7	Muhammad born, 570—Martin Luther born, 1483.
18	11	48a	14	0	4	48a	1	6	11	52a	28	3	4	49a	15	8	
19	11	20m	11	11	5	21m	5	3	11	25m	26	2	5	31m	19	6	John Gray, the poet, died, 1732.
20	—	—	—	—	5	13a	1	5	—	—	—	—	5	19a	15	6	
21	0	17m	14	1	5	58m	5	3	0	20m	28	5	6	4m	19	7	Surrender of Negapatam, 1781.
22	11	46m	11	9	5	41a	1	6	11	52m	28	1	5	50a	15	7	
23	0	48m	14	0	6	34m	5	6	0	49m	28	4	6	39m	19	9	Fortress of Khelat taken by the British, 1839.
24	0	14a	11	6	6	12a	1	9	0	20a	25	10	6	22a	16	0	
25	1	20m	13	9	7	13m	5	9	1	20m	28	0	7	16m	20	0	The Begum of Bhopal invested as Knight Grand Commander of the Order of the Star of India, 1872.
26	0	47a	11	2	6	42a	2	4	0	53a	25	6	6	54a	16	6	
27	1	53m	13	4	7	54m	6	2	1	53m	27	8	7	57m	20	5	Catherine II. of Russia died, 1796—Second Relief of Lucknow by Sir Colin Campbell, 1857.
28	1	25a	10	8	7	21a	3	0	1	31a	25	0	7	27a	17	3	
29	2	27m	12	10	8	39m	6	6	2	29m	27	2	8	42m	20	9	Card. Wolsey died, 1530.—Broach taken, 1772.
30	2	7a	10	3	8	8a	3	11	2	16a	24	6	8	2a	18	1	
31	3	5m	12	4	9	32m	6	8	3	10m	26	7	9	38m	21	0	Cape of Good Hope first doubled, 1497—"The Man with the Iron Mask" died, 1703.
32	2	58a	9	9	8	54a	4	9	3	10a	24	0	8	48a	19	0	
33	3	51m	11	11	10	40m	6	7	3	58m	26	2	10	52m	20	10	Battle of Chenab, 1848—Ultimatum to Shere Ali, 1879.
34	4	9a	9	7	10	1a	5	8	4	23a	23	9	9	54a	19	11	
35	4	43m	11	7	0	0a	6	4	0	56m	25	11	0	6a	20	2	Princess Royal born, 1840—Lord Hawke's victory off Quiberon, 1759.
36	5	24a	9	8	11	20a	6	3	5	43a	24	0	11	19a	20	6	
37	5	45m	11	6	—	—	—	—	5	59m	25	10	—	—	—	—	Lord Clive died, 1774—Repulse at Ramnuggur, 1848—Sir Henry Havelock died, 1857.
38	6	50a	10	5	0	65a	5	0	7	0a	21	9	1	1a	19	1	
39	6	51m	11	10	0	62m	6	3	7	3m	26	1	0	57m	20	7	{ Treaty with Scindiah, 1805—The S. S. Surat foundered between Bombay and Kurrachee (125 lives lost), 1851.
40	8	13a	11	8	1	47a	3	9	8	13a	28	0	1	49a	17	10	
41	7	52m	12	3	2	4m	6	0	8	2m	26	7	2	4m	20	3	Tasmania discovered, 1642—Peace with America 1814.
42	9	7a	13	1	2	24a	2	5	9	14a	27	4	2	33a	16	6	
43	8	46m	12	9	2	58m	5	6	8	57m	27	1	3	3m	19	9	Capture of Dwarka, 1820.
44	9	56a	14	5	3	10a	1	1	10	3a	28	9	3	16a	15	3	
45	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	East India Company incorporated, 1700.
46	6	50a	10	5	0	65a	5	0	7	0a	21	9	1	1a	19	1	
47	6	51m	11	10	0	62m	6	3	7	3m	26	1	0	57m	20	7	Princess Mary of Cambridge born, 1838.
48	8	13a	11	8	1	47a	3	9	8	13a	28	0	1	49a	17	10	
49	7	52m	12	3	2	4m	6	0	8	2m	26	7	2	4m	20	3	Cawnpore relieved by Sir Colin Campbell and the Gwalior Contingent routed, 1857.
50	9	7a	13	1	2	24a	2	5	9	14a	27	4	2	33a	16	6	
51	8	46m	12	9	2	58m	5	6	8	57m	27	1	3	3m	19	9	Battle of Argam, 1893—London Times printed by Steam, 1814.
52	9	56a	14	5	3	10a	1	1	10	3a	28	9	3	16a	15	3	
53	9	38m	13	3	3	48m	5	0	9	50m	27	6	3	55m	19	3	Massacre of Sinope, 1853.
54	10	44a	15	7	3	51a	0	2	10	51a	29	9	3	59a	14	3	
55	10	23m	13	7	4	37m	4	7	10	41m	27	11	4	45m	18	10	Gwalior Contingent routed, 1857.
56	11	31a	16	5	4	33a	0	6	11	38a	30	6	4	42a	18	7	
57	11	18m	13	9	5	27m	4	4	11	30m	27	11	5	31m	18	6	East India Company incorporated, 1700.
58	—	—	—	—	5	16a	0	9	—	—	—	—	5	25a	18	5	
59	0	18m	16	9	6	18m	4	3	0	25m	30	10	6	22m	18	4	Princess Mary of Cambridge born, 1838.
60	0	9a	13	6	6	0a	0	5	0	18a	27	9	6	8a	13	8	
61	1	6m	16	6	7	9m	4	4	1	13m	30	9	7	11m	18	6	Cawnpore relieved by Sir Colin Campbell and the Gwalior Contingent routed, 1857.
62	1	1a	13	1	6	46a	0	6	1	8a	27	4	6	52a	14	6	
63	1	55m	15	11	8	2m	4	6	2	2m	30	2	8	4m	18	8	Battle of Argam, 1893—London Times printed by Steam, 1814.
64	1	54a	12	5	7	36a	1	9	2	1a	28	8	7	38a	15	10	
65	2	45m	15	1	9	0m	4	9	2	52m	29	3	9	3m	18	11	Massacre of Sinope, 1853.
66	2	52a	11	7	8	38a	3	3	2	58a	25	9	8	31a	17	5	
67	3	37m	14	1	10	6m	5	0	3	43m	28	3	10	8m	19	1	Massacre of Sinope, 1853.
68	4	0a	10	10	9	34a	1	10	4	3a	27	0	9	32a	19	0	

December—31 Days.

PHASES OF THE MOON.

☾ First Quarter 1st, 8h. 58m. A.M.
 ○ Full Moon 8th, 9h. 457m. A.M.

☾ Last Quarter 17th, 9h. 132m. A.M.
 ● New Moon 24th, 0h. 465m. A.M.
 ☽ First Quarter 31st, 0h. 180m. A.M.

Day of the Week.	Day of the Month.	Sundays and Remarkable Days. Astronomical Phenomena.	Day of the Year.	Mean Time.			Moon's Age at Noon.	Sun's Declination at Mean Noon.
				Sunrise. A. M.	Sunset. P. M.	True Noon.		
				H. M.	H. M.	H. M. S.	D.	° S.
Wed.	1	Jupiter passes the Meridian, 7h. 39m. A.M.	335	6 17	5 21	11 49 18	☾ 6 9	21 52 29
Th.	2	Day breaks at 5h. 37m. A.M.	336	6 18	5 21	11 49 41	7-9	22 1 28
Fr.	3	Venus on the Meridian, 10h. 37m. A.M.	337	6 19	5 21	11 50 5	8-9	22 10 0
Sat.	4	Twilight ends 6h. 2m. P.M.	338	6 19	5 21	11 50 29	9-9	22 18 7
S	5	2ND SUNDAY IN ADVENT.	339	6 20	5 22	11 50 54	10-9	22 25 48
Mon.	6	ST. NICHOLAS'S DAY.	340	6 20	5 22	11 51 20	11-9	22 33 2
Tu.	7	Duration of light 12h. 23m.	341	6 21	5 22	11 51 45	12-9	22 39 50
Wed.	8	Venus 0° 47' N. of Uranus, 7h. P.M.	342	6 22	5 23	11 52 11	13-9	22 46 12
Th.	9	Mercury at greatest Hel. Lat. S, 9h. A.M.	343	6 22	5 23	11 52 38	○ 14-9	22 52 7
Fr.	10	Twilight lasts 41m.	344	6 23	5 23	11 53 5	15-9	22 57 35
Sat.	11	Mars on the Meridian, 11h. 28m. P.M.	345	6 23	5 23	11 53 33	16-9	23 2 35
S	12	3RD SUNDAY IN ADVENT.	346	6 24	5 24	11 54 1	17-9	23 7 9
Mon.	13	Neptune in opposition with Sun, 1h. A.M. Venus 0° 56' S. of Saturn, 1h. A.M.	347	6 25	5 24	11 54 29	18-9	23 11 14
Tu.	14	Mercury on the Meridian, 1h. 17m. P.M.	348	6 25	5 24	11 54 58	19-9	23 16 12
Wed.	15	ST. LUCIA'S DAY.	349	6 26	5 25	11 55 27	20-9	23 18 1
Th.	16	Length of Day, 10h. 59m.	350	6 26	5 25	11 55 56	21-9	23 20 44
Fr.	17	Saturn on the Meridian, 10h. 29m. A.M.	351	6 27	5 26	11 56 26	☾ 22-9	23 22 58
Sat.	18	Jupiter 6° 50' N. of Moon, 1h. P.M.	352	6 27	5 26	11 56 55	23-9	23 24 45
S	19	4TH SUNDAY IN ADVENT.	353	6 28	5 27	11 57 25	24-9	23 26 2
Mon.	20	Venus on the Meridian, 11h. 0m. A.M.	354	6 29	5 27	11 57 55	25-9	23 26 52
Tu.	21	ST. THOMAS'S DAY.—Mercury at greatest elongation 19° 59' E. 5h. A.M. Sun enters Capricornus, Winter commences, 6h. P.M.	355	6 29	5 28	11 58 25	26-9	23 27 13
Wed.	22	1st WINTER EMBER DAY.—Saturn 5° 47' N. of Moon, 10h. A.M.	356	6 30	5 28	11 58 55	27-9	23 27 6
Th.	23	Venus 3° 40' N. of Moon, 3h. A.M. Mars 2° 26' N. of Moon, 10h. A.M.	357	6 30	5 29	11 59 25	28-9	23 26 31
Fr.	24	CHRISTMAS EVE.—2ND WINTER EMBER DAY.	358	6 31	5 29	11 59 55	● 0-5	23 25 27
Sat.	25	CHRISTMAS DAY.—3RD WINTER EMBER DAY.—Mercury 0° 24' S. of Moon, 10h. A.M.	359	6 31	5 30	0 0 25	1-5	23 23 52
S	26	ST. STEPHEN.—BOXING DAY.	360	6 31	5 30	0 0 55	2-5	23 21 54
Mon.	27	ST. JOHN'S DAY.	361	6 32	5 31	0 1 24	3-5	23 19 26
Tu.	28	INNOCENTS' DAY.—Mercury in Ascending Node, 9h. A.M. Mercury Stationary, 0h. P.M.	362	6 32	5 31	0 1 54	4-5	23 16 30
Wed.	29	Jupiter passes the Meridian, 6h. 1m. A.M.	363	6 33	5 32	0 2 23	5-5	23 13 5
Th.	30	Jupiter in Quadrature with Sun, 10h. P.M.	364	6 33	5 33	0 2 52	6-5	23 9 12
Fr.	31	Venus 0° 40' N. of Mars, 4h. A.M.	365	6 33	5 33	0 3 21	☾ 7-5	23 4 52

December.

☽ In Apogee 8th, 4h. P.M. | ☽ In Perigee 23rd, 8h. A.M.

Day of the Month.	Apollo Bandar, Mean Time.				Prince's Dock, Mean Time.			
	High Water.		Low Water.		High Water.		Low Water.	
	Time.	Ht.	Time.	Ht.	Time.	Depth on Sill.	Time.	Depth on Sill.

Chronology of Remarkable Events.

H.	M.	Pt.	In.	H.	M.	Pt.	In.	H.	M.	Pt.	In.	Event
1	4	34m	13	0	11	19m	4	11	4	37m	27	Princess of Wales born, 1844—Death of John Wilson, D.D., F.R.S., in Bombay, 1875.
2	5	13a	10	4	10	42a	6	2	5	26a	24	Dowager Queen Adelaide died, 1849.
3	6	48m	11	5	0	9m	7	1	6	54a	24	St. Francis Xavier died, 1552—St. Paul's Cathedral, London, opened, 1710.
4	7	43m	11	0	1	23a	4	4	3	19a	25	Abolition of Sati, 1829—Carlyle born, 1795.
5	8	26m	10	11	2	45m	7	5	8	31m	25	Mozart died, 1792—Dr. Marslman died, 1837.
6	9	18m	10	11	2	22m	8	2	9	16m	25	Battle of Mangalore, 1791—Insurrection in Canada, 1837—Gen. Jacob died, 1838.
7	9	55m	11	0	4	14a	10	9	5	54m	25	East London Railway (Thames Tunnel) opened, 1869—Battle of Rangoon, 1824.
8	10	27m	11	2	4	46m	6	6	10	29m	25	Milton born, 1608—Slight shock of earthquake at Bombay, 1851—Fire in King Theatre at Vienna, more than 500 corpses recovered, 1881.
9	10	58m	11	4	5	20m	6	11	1	2m	25	The ex-King of Delhi and family landed prisoners at Rangoon, 1858.
10	0	11m	14	3	4	57a	1	9	0	12m	28	Luther burnt the Papal Bull, 1520—Great commercial panic, 1825—Capture of Bu-hire, 1856.
11	0	38m	14	5	6	30m	5	7	0	37m	28	Charles X. killed, 1718—Reception of Burinese Envoys, 1854.
12	0	43a	11	6	5	6m	1	11	0	10a	25	New Zealand discovered, 1642—Fort George captured, 1843.
13	1	33a	14	2	7	43m	5	6	1	33m	28	The great (brass) Bijapur gun, weighing 41 tons, cast in India, 1685—Dr. Johnson died, 1784.
14	2	3m	13	11	8	21m	5	7	2	8m	28	Washington died, 1799—Prince Consort died, 1861.
15	2	28m	13	6	9	3m	5	6	2	46m	27	Isaac Walton died, 1683—Re-interment of Napoleon I. 1840.
16	3	44a	10	8	9	23a	5	6	3	58a	24	Cromwell declared Protector, 1653.
17	3	59m	12	8	10	45m	4	11	4	13m	26	Sir Humphry Davy born, 1778.
18	4	57a	10	7	10	27a	6	6	5	9a	24	Suez Canal opened, 1869.
19	5	43m	12	0	—	—	—	6	6	26m	3	Riots at Manchester, 1792—Battle of Niagara 1813.
20	7	59a	11	8	1	1a	3	6	7	49a	26	Louis Napoleon proclaimed President of the French Republic, 1848.
21	8	52a	12	11	1	56a	2	6	8	55a	27	Battle of Mehidpore, 1817.
22	9	47a	14	3	2	49a	1	5	9	54a	28	Insurrection in Jamaica, 1831—Battle of Feroze-shah, 1845.
23	10	38a	15	5	3	39a	0	6	10	49a	29	Fortress of Deeg taken, 1804.
24	11	24a	16	4	4	26a	0	0	11	39a	30	Treaty with Holkar, 1805.
25	0	8m	17	0	6	20m	4	1	0	25m	31	Sir Isaac Newton born, 1642.
26	0	52m	17	0	7	6m	3	8	1	9m	31	Duke of Edinburgh landed at Calcutta, 1869.
27	0	59a	13	6	6	42a	0	11	1	8a	27	Salsette and Bassein taken, 1774—Lord Macaulay, died, 1859.
28	1	37m	16	6	7	51m	3	6	1	52m	30	Lord Strathford beheaded, 1680.
29	1	50a	13	2	7	28a	2	0	1	55a	27	Duke of Edinburgh installed as G.C.S.I. at Calcutta, 1863.
30	2	22m	15	7	8	35m	3	8	2	34m	29	Goalundo Extension, Eastern Bengal Railway, opened by Earl Mayo, 1870.
31	2	42a	12	6	8	13a	3	5	2	43a	26	
	3	6m	14	6	9	21m	3	11	3	15m	28	
	3	36a	11	8	8	55a	4	11	3	37a	25	
	3	59m	13	4	10	10m	4	3	8	55m	27	
	4	39a	10	11	9	49a	6	5	4	41a	25	
	4	58m	12	3	11	4m	4	6	4	37m	26	
	5	57a	10	5	10	52a	7	8	6	6a	24	

CHRISTIAN FESTIVALS AND FASTS FOR 1897.

Jan. 1.—CIRCUMCISION.—This festival was originally called the Octave of Christmas, and the first mention found of it is in the year 487. It was instituted by the Church to commemorate the ceremony, under the Jewish law, to which Christ submitted on the eighth day of the Nativity.

Jan. 6.—EPIPHANY.—The word EPIPHANY signifies appearance or apparition. This festival appears to have been first observed as a separate feast in the year 813. From the circumstance of its being twelve days after Christmas, it is vulgarly called "Twelfth-day."

Jan. 11.—PLOUGH MONDAY.—Is the first Monday after the Epiphany, and received this appellation from its having been fixed upon as the period when the early English returned to the duties of agriculture after the festivities of Christmas.

Feb. 2.—PURIFICATION.—This day is kept in the Romish Church as a solemn festival in memory of the Purification of the Virgin Mary. The festival was originally called CANDLEMAS DAY, as well as the Day of Purification. The practice of lighting the churches has been discontinued in England since the second year of Edward VI. In the Romish Church all its attendant ceremonies are still retained.

Feb. 14.—SEPTUAGESIMA SUNDAY.—Is a Sunday dependent upon Lent, as that season is upon Easter. It is considered as the preparation for the fast of Lent. Its observance was instituted by Pope Gregory the Great. The name of the first Sunday in Lent having been distinguished by the appellation of Quadragesima, and the three weeks preceding having been appropriated to the gradual introduction of the Lent Fast, the three Sundays of these weeks were called by names significant of their situation; and, reckoning by "decades," the Sunday preceding Quadragesima received its present title of Quinquagesima, the second Sexagesima, and the third Septuagesima.

Feb. 25.—QUINQUAGESIMA OR SHROVE SUNDAY.—After the people had made the confession required at this season by the discipline of the Romish Church, they were permitted to indulge in festive amusements, although not allowed to partake of any repast ^{11 51 20} the usual substitutes for flesh; and hence arose the custom, yet preserved, of eating pastes and fritters at Shrovetide.

March 1.—ST. DAVID'S DAY.—St. David, the patron saint of Welshmen, was Archbishop of Menevy. He was a man of considerable learning, and was reputed to possess the power of performing miracles. He died in 544 and was buried in the Church of St. Andrew, but his remains were afterwards removed to Glastonbury Abbey. On this day Welshmen wear a leek in their hats, a practice supposed to have originated from their countrymen, in a great battle with the Saxons fought adjacent to a leek field, having adopted that vegetable as a military mark of distinction by which they might distinguish each other from the enemy during the battle.

March 3.—ASH WEDNESDAY.—The early Christians did not commence their Lent until the Sunday now called the first in Lent. Pope Felix III. in the year 487, first added the four days preceding the old Lent Sunday to complete the number of fasting days to forty. Gregory the Great introduced the sprinkling of ashes on the first of the four additional days, which gives it the name of DIES CENERUM, or Ash-Wednesday. At the Reformation this practice was abolished.

March 7.—QUADRAGESIMA, OR FIRST SUNDAY IN LENT.—Ercombert, King of Kent, first appointed the fast of Lent in England in the year 641. Succeeding generations marked the distinctions between the various foods. We find flesh to have been early prohibited during Lent, though Henry VIII. published a proclamation in 1543 allowing the use of white meats, which continued in force until, by proclamation of James I. in 1619 and 1625 and by Charles I. in 1627 and 1631, flesh was again wholly forbidden.

March 10, 12, and 13.—EMBER-DAYS.—After the first Sunday in Lent the Wednesday, Friday, and Saturday are Ember-days, and the week in which they occur Ember-week. On Ember-days our forefathers ate no bread but what was baked in a simple and primitive fashion under hot ashes; hence the name. The other Ember-days of the year are the Wednesdays, Fridays, and Saturdays after the Feast of Pentecost (June 6), Holyrood Day (September 14) and St. Lucia's Day (December 15).

March 17.—ST. PATRICK'S DAY.—A grand festival of the Church of Rome, and on which Irishmen consider it their duty to make themselves as happy as a Welshman does on the 1st of March. The Irish venerate St. Patrick as the introducer of Christianity into Ireland. He was a Scotchman by birth. The shamrock, a species of three-leaved grass, is generally worn by the Irish on this day. The favour thus bestowed upon it is said to have arisen from the saint having used it as an illustration for explaining the doctrine of the Trinity.

March 21.—MID-LENT SUNDAY.—This day received its appellation because it is the middle Sunday between Quadragesima and Easter Sunday. It is by some called "Mothering Sunday"—a term expressive of the ancient usage of visiting the Mother or Cathedral Churches of the several dioceses, when voluntary offerings were made, which are now called Easter offerings.

March 25.—THE ANNUNCIATION OF OUR LADY.—This day is more familiarly known in England as Lady-day. It is kept as a festival in the Romish Church in commemoration of the Incarnation of Christ. In England it is one of the quarter-days on which rent and other dues become payable. The other quarter-days are Midsummer Day (June 21), Michaelmas Day (Sept. 29), and Christmas Day (Dec. 25).

April 11.—PALM SUNDAY.—Palm Sunday is the Sunday preceding Easter, or the last Sunday in Lent. The festival commemorates our Saviour's triumphal entry into Jerusalem, when branches of palms were spread before him.

April 18.—GOOD FRIDAY.—This day is held as a solemn fast, in remembrance of the Crucifixion. Its appellation of GOOD appears to be peculiar to the Church of England. Our Saxon forefathers termed it "Long Friday" from the length of the office and fastings on that day.

April 18.—EASTER SUNDAY.—Is a movable festival held in commemoration of the Resurrection; and, being the most important and most ancient in observance, it governs the whole of the other movable feasts throughout the year. Nearly the whole of the movable

feasts and holidays of the Church are determined by Easter-day, which is itself movable, according to the following canonical regulation ordained by the Council of Nice (A.D. 325), viz., Easter Sunday always falls upon the first Sunday after the first full moon after the 21st day of March. If the first full moon happens on a Sunday, then the following Sunday is Easter Sunday. The moon on which Easter depends is called the Paschal moon, and the full moon is defined to be the fourteenth day of the moon, that is, thirteen days after the preceding day of new moon. The first of the movable feasts in the year dependent on Easter is Septuagesima Sunday, and it takes place nine Sundays before Easter.

April 23.—**ST. GEORGE**.—Edward III., at the battle of Calais, in the year 1349, joined to England's then supposed principal guardian, St. Edward the Confessor, the name of St. George, both of whom he earnestly invoked to aid his arms. The next year the Order of the Garter was established, dedicated to St. George; and the saint himself has from that period been considered as patron of England.

April 25.—**LOW SUNDAY**.—So termed from the Church service being somewhat abridged or lowered from that of the preceding Sunday.

May 1.—**BELTANE, OR MAY-DAY**.—It has been celebrated from the earliest ages as a kind of Nature's birthday; and, notwithstanding the havoc which the march of knowledge has made with the customs of our forefathers, it is probable that in rural districts May-day will long continue its hold upon human affections. May-day can hardly be said to be known in great cities.

May 23.—**ROGATION SUNDAY**.—Rogation Sunday received and retains its title from the Monday, Tuesday, and Wednesday immediately following it, which are called **ROGATION DAYS**, derived from the Latin "rogare," to beseech. The early Christians appropriated extraordinary prayers and supplications for those three days as a preparation for the devout observance of our Saviour's Ascension on the day next succeeding them, denominated "Holy Thursday," or Ascension Day. The whole week in which these days happen is styled Rogation-week; and in some parts it is still known by the other names of Crop-week, Grass-week, Gang-, or Procession-week. The perambulations of parishes were made in this week.

May 27.—**ASCENSION DAY, OR HOLY THURSDAY**.—Is the day on which the Church celebrates the Ascension of our Saviour—the fortieth day after His resurrection from the dead.

June 6.—**PENTECOST OR WHIT SUNDAY**.—The seventh Sunday after Easter day. It was on the feast of Pentecost (a great feast of the Jews) that the Holy Ghost miraculously descended on the Apostles. This and the two following days comprise Whitsuntide; and in many parts of England it is a time for hiring servants. It is named **WHIT** (signifying "white") Sunday because on this day the catechumens appeared in the ancient Church in white garments.

June 13.—**TRINITY SUNDAY**.—Trinity Sunday is a festival observed by the Latin and English Churches on the Sunday next following Pentecost, or Whitsuntide, of which, originally, it was merely an octave.

June 17.—**CORPUS CHRISTI**.—A festival of the Romish Church held on the Thursday after Trinity Sunday. It celebrates, as the name indicates, the doctrine of transubstantiation, and is observed in Catholic countries with considerable ceremony.

June 24.—**ST. JOHN THE BAPTIST**.—The Nativity of St. John the Baptist: a holiday of the Church of England. The Eve of St. John, variously called Midsummer Eve, was formerly a time of high observance amongst the English, as it still is in Catholic countries. There was a custom of holding vigil in the church porch.

Aug. 1.—**LAMMAS DAY, CALLED THE YULE OF AUGUST**.—It is now only remarkable as a day of term for some purposes. It was probably one of the great festival days of our heathen ancestors, and occurs exactly three months after another of them—Beltane or May-day. Lammas seems to have been held as a day of thanksgiving for the new fruits of the earth.

Sept. 29.—**MICHAELMAS DAY**.—A festival of the Romish and English Churches, established 487, in honour of St. Michael and all the holy angels. St. Michael is singled out for peculiar mention as being the chief of the angels and archangels. It is an ancient and extensively prevalent custom to have a goose for dinner on Michaelmas Day, which seems to have arisen simply from the goose being at its best immediately after it has had the range of the reaped harvest-fields.

Nov. 1.—**ALL SAINTS**.—All Saints, or All-Hallows, is a day of general commemoration of all those saints and martyrs in honour of whom, individually, no particular day has been expressly assigned.

Nov. 11.—**ST. MARTIN'S DAY, OR MARTINMAS**.—Popularly this is one of the most remarkable days of the year, especially in Scotland, where Whitsuntide and Martinmas are the two great terms for leases and engagements of servants, the latter being that at which the occupation of farms usually commences. Martin is said to have been born in Lower Hungary about 316, and to have originally been a soldier. When, as often happens, a few fine days occur about this time of the year, they are called St. Martin's summer. Formerly this was also a quarterly term day in England.

Nov. 28.—**ADVENT** [literally "the coming"].—A term applied from an early period of ecclesiastical history to the four weeks preceding Christmas, which were observed with penance and devotion in reference to the approaching birth of Christ. There are four Sundays in Advent, the first of which is always the nearest Sunday to St. Andrew's Day.

Nov. 30.—**ST. ANDREW'S DAY**.—St. Andrew was one of the Apostles. His history, as related by the Catholic writers, represents him as martyred in the year 68, at Patras, in Greece, upon a cross of the form of the letter X, which accordingly is still recognised as St. Andrew's Cross.

Dec. 21.—**ST. THOMAS'S DAY**.—A festival of the English Church. It was customary in England to go "gooding" on St. Thomas's Day; that is, they went about begging money and presenting in return sprigs of palm and bunches of primroses, with a view to the decoration of their houses against Christmas.

Dec. 25.—**CHRISTMAS DAY**.—Observed as the Nativity of our Lord. In England Christmas Day is kept by the Church as a solemn festival, and distinguished by the complete cessation of business—an honour paid to no other day besides Sunday and Good Friday. In many country places the celebration of Christmas begins in the latter part of the previous day—Christmas Eve.

THE INDIAN CALENDAR

FOR THE YEAR 1897

SHOWING THE CORRESPONDING DATES ACCORDING TO THE VARIOUS MODES OF RECKONING TIME AMONG THE HINDUS, MALABARIANS, BENGALIS, PARSIS, MUHAMADANS, AND JEWS.

CORRESPONDING DATES

For the Year of Christ	1897	For Yezdijird or Naoroz	1266-87
" Vikramaditya Samvat		" Hijra	1314-15
(Kilaka and Saumya)	1953-54	" Fasil	1306-07
" Shalibahana Sakha (Durmukha) and Hemliamba	1818-19	" Shahur San Saba Tisana	
" Malabar	1072-73	" Minyatam-va-Alfa and Samani	
" Bengal	1303-1304	" Tisana Minyatam-va-Alfa ..	1297-98
		" Jewish Era	5657-58

HINDU METHOD OF RECKONING.

The Luni-Solar year is used for the regulation of festivals and domestic arrangements; it commences at present at the instant of conjunction of the Sun and Moon in the Sidereal month Chaitra. The Hindu Lunar months invariably consist of 30 Tithis, or Lunar days; and the whole month is divided into two equal parts of 15 Tithis each, the one called Shukla or Shuddh Paksha—the bright half or increase of the Moon; the other the Krishna or Vadya Paksha—the dark half or decrease of the Moon. The Lunar month begins on the western side of India and south of the Narbadda river with the 1st day of the Shukla Paksha (Shuddha Pratipada), or bright half of the Moon. At Benares, Ujjain, and the countries north of the Narbadda, the Lunar month begins with the first Lunar day of the preceding Krishna Paksha (Vadya Pratipada) or dark half of the Moon. The former is designated the Shukladi mode of reckoning, and the latter the Krishnadi. The Lunar year begins, both north and south of the Narbadda, with the first day of the Shukla Paksha, or bright half of the Moon, in Chaitra; but as the dark half of the Moon precedes the other, or Shukla Paksha, at Benares, the half Lunar month of Chaitra is taken from the last Lunar month of the year preceding and considered to belong to it; so that the difference between the Shukladi and Krishnadi reckonings affects the months only, and not the commencement of the year. The Lunar months are named after the Solar month in which the conjunction occurs, so that, when two new Moons fall within one Solar month, the name of the corresponding Lunar month is repeated, and the year is intercalary, containing 13 months. The ordinary month is called *nija*, and the additional one *adhika*. The *adhika* month being the same in both the reckonings, in the Krishnadi reckoning the *adhika* falls in the middle of the *nija*—that is, first the Krishna Paksha of the *nija*, then the Shukla and Krishna Pakshas of the *adhika*, and lastly the Shukla Paksha of the *nija*; while the Shukladi reckoning makes the first month of the two the *adhika* month. Such feasts as occur are confined to the *nija* or proper month. Once in about 19, 46, 122, or 141 years no new Moon occurs in some one of the 8th, 9th, and 10th Solar months, which, from the earth's being in Perihelion, contain less than 29½ days, the mean length of a Lunar month. When this occurs, the name of that month is omitted; but one *adhika* always happens in its place in such years. Thus, in 1822 or Shaka 1744 Margashirsh (December) was expunged, but Ashwin (October) in the same year was intercalated. The ordinary year is called Samvat-sara; the common intercalary year Adhika-samvat-sara; and the intercalary with the expunged month Kshaya-samvat-sara. Thus a Kshaya-samvat-sara, having always an additional month, is only nominal.

According to the Surya Siddhanta, the oldest Aryan work on Astronomy, the Solar year contains 365d. 6h. 12m. 36.56s. or 365d. 15gh. 31.523p. and the Lunar 354d. 8h. 48m. 33.55s. or 354d. 22gh. 1.4p., the excess of the former over the latter being 10d. 53gh. 30.123pmo. In 19 Solar years this excess amounts to 206d. 56gh. 32.34p., while seven Lunations or Lunar months contain 206d. 42gh. 50.82p. Hence in every 19 Luni-Solar Samvat-saras there are 12 common years of 12 Lunar months each and 7 intercalary of 13 Lunar months each.

As a Lunar month of 29d. 31gh. 50.12p. or 29d. 12h. 44m. 2.8s. invariably consists of 30 Tithis or Lunar days, a Tithi is obviously less than a mean Solar day by 22m. 31.9s. This diminution amounts to a day in 64 (properly 63.9) Solar days, and accordingly in the course of a Lunar year five or six Tithis are struck out. As true or Spahita Tithis depend upon the differential motions of the Sun and Moon, they are occasionally greater in length than a Solar day, but within a week from this occurrence a whole Tithi is struck out, and thus the increase or addition becomes nominal. Such Tithis as are at the Sunrise are reckoned. When the Sun rises twice on a Tithi, Tithi-Vridhi takes place, *i.e.*, that Tithi is repeated or reckoned twice; and when the Sun does not rise on a Tithi, Tithi-Kshaya takes place, *i.e.*, that Tithi is struck out or not reckoned. The first fourteen Tithis of each Paksha are named after the numbers 1—14. The names are:—

1 Prathamā or	3 Tritiya	6 Shasthi	9 Navami	12 Dvadashi
Pratipada	4 Chaturthi	7 Saptami	10 Dashami	13 Trayodashi
2 Dvitiya	5 Panchami	8 Ashtami	11 Ekadashi	14 Chaturdashi.

These names are feminine adjectives, the noun Tithi being suppressed or understood after each. Thus, Dvitiya = the second (Tithi). The 15th of the Shukla Paksha is Purnima, or Full-Moon-day, day of opposition; and the 15th of the Krishna Paksha is Ana or Amavasya, New-Moon-day, day of conjunction.

The Zodiac is divided into twenty-seven Lunar Mansions or Nakshatras of $13^{\circ} 20'$ each, originating in the revolution of the Moon being performed in 27d. 7h. 43^m. Their names and their principal stars or Yoga-Taras* are as follows:—

<i>Lunar Mansions.</i>	<i>Principal Stars.</i>	<i>Lunar Mansions.</i>	<i>Principal Stars.</i>
1 Ashwini	α Arietis.	15 Swati	α Boötis, Arcturus.
2 Bharani	Musca.	16 Vishakha or Radha	α or χ Libra.
3 Krittika	π Tauri, Pleiades.	17 Anuradha	δ Scorpionis.
4 Rohini or Brahmi	α Tauri, Aldebaran.	18 Jyeshtha	α Scorpionis, Antares.
5 Mrigashirsha or Agrahayani	λ Orionis.	19 Mula	γ Scorpionis.
6 Ardra	α Orionis.	20 Purva Shadha	δ Sagittarii.
7 Punarvasu	β Geminorum.	21 Uttara Shadha	τ Sagittarii.
8 Pushya or Sidhya	δ Cancri.	22 Shravana	α Aquilæ.
9 Ashlesha	α 1 and 2 Cancri.	23 Dhanishtha or Shra- vishtha	α Delphionis.
10 Magha	α Leonis, Regulus.	24 Shatataraka or Sha- tabhisha	λ Aquarii.
11 Purva-Phalguni	δ Leonis.	25 Purva Bhadrapada	α Pegasi.
12 Uttara-Phalguni	β Leonis.	26 Uttara Bhadrapada	α Andromedes.
13 Hasta	ζ or δ Corvi.	27 Revati	ζ Piscium.
14 Chitra	α Virginis, Spica.		

The Hindu Solar year is Sidereal, and is measured by the return of the Sun to the same point in the Zodiac, at present the beginning of the Lunar Mansion Ashwini or the sign Mesha. Each Solar month contains as many days as the Sun continues in each sign, the civil only differing from the astronomical reckoning in rejecting fractions of a day. The civil year and month begin at sunrise, instead of at the instant of the Sun's entrance into the respective signs. If the fractions exceed half a day, the civil year of month begins with the sunrise following. The months vary in length with the Sun's angular motion. The following are the signs of the Zodiac, with the months and the corresponding astronomical periods according to the Surya Siddhanta and the Laghu Chintamani Tables whereby the calendar in use is prepared, together with the interval between the latter and the mean lunar month:

<i>Sign.</i>	<i>Month:—Sanskrit.</i>	<i>Surya Siddhanta, Calendar.</i>	<i>Interval.</i>
		d. gh. pul.	d. g. p. d. g. p.
Mesha (Aries)	Chaitra or Madhu	30 55 32.044	30 55 56 +1 24 6
Vrishabha (Taurus)	Vaishakha or Madhava	31 24 12.045	31 25 53 1 54 3
Mithuna (Gemini)	Jyeshtha or Shukra	31 36 38.046	31 37 57 2 6 7
Karka (Cancer)	Ashadh or Shuchi	31 28 12.045	31 28 50 1 57 0
Sinha (Leo)	Shravana or Nabha	31 2 10.044	31 1 27 1 29 37
Kanya (Virgo)	Bhadrapad or Praushthapada or Nabhasya	30 27 22.044	30 26 37 0 54 47
Tula (Libra)	Ashvina or Ashvayuja or Isha	29 54 7.043	29 53 40 +0 21 50
Vrischika (Scorpio)	Kartika or Urja	29 30 24.042	29 29 25 —0 2 25
Dhanus (Sagittarius)	Margashirsh or Saha	29 20 53.042	29 18 57 0 12 53
Makara (Capricornus)	Pausa or Taisha, or Sahasya	29 27 16.042	29 26 45 —0 5 5
Kumbha (Aquarius)	Magha or Tapa	29 48 24.042	29 49 5 +0 17 15
Mina (Pisces)	Phalgun or Tapasya	30 20 21.043	30 20 59 +0 49 9
Total ..		365 15 31.522	365 15 31 10 53 31

The Hindus have several Eras. The Kaliyug commenced on 1st Phalgun Shuddha or 18th February, 3101 B.C. The Era of Vikramaditya, so named from a sovereign of Malava, who defeated Saka, King of Delhi, and got possession of the chief throne of Hindustan, is reckoned from 57 B.C.; the era of this year is called Samvat. The Era of Shalivahana dates from the 14th March A.D. 78, Julian reckoning, the first year being reckoned 0, or the date indicating always the year complete: it is called Shaka, and is the most prevalent in the south of Hindustan, as that of Vikramaditya is in the north and in Gujarat. The years of these eras are Luni-Solar.

The Brihaspati Chakra, or Cycle of Jupiter, is employed for little else than giving the name to the year. The Cycle consists of 60 years, and, according to the Surya Siddhanta, the Chakra year is to the Sidereal year as 18,000 to 18,211, or 361d. 49m. 53^{ss}, so that, to keep the Cycle in accordance with the planet's motion, one year has to be expunged every 85 or 86 years. According to the Jyotistava rule, the expunged year falls 13 years earlier than according to the Surya Siddhanta computation used in Bengal. The Telinga method, followed in the peninsula and in Thibet, identifies the Brihaspati year with the Chandra-mana or Luni-Solar account. This last directs to divide the expired years of the Kaliyug by 60, and the remainder is the year of the Cycle, to be reckoned from *Pramathi*, the 13th of the Chakra. Thus for the year 4997 K.Y., 4997÷60 = 87 cycle; 17 years; 17+13=30, which is Darmukha, the name of the K.Y. 4997th year, or of the corresponding Shaka year 1818. By adding 12 to the number (30) thus found we get the name (42, Kilaka) of the corresponding Samvat-sara year (1953).

* See Translation of the Surya Siddhanta, published in the *Bibliotheca Indica*, chap. viii, page 62.

The names of the sixty Sanvatsaras or years of the Brihaspati-chakra are as follow :-

1 Prabhava	13 Pramathi	25 Khara	37 Shobhana	49 Rakshasa
2 Vibhava	14 Vikrama	26 Nandana	38 Krodhi	50 Nala
3 Shukla	15 Vrisha	27 Vijaya	39 Vishvasu	51 Pingala
4 Pramoda	16 Chitrabhanu	28 Jaya	40 Parabhava	52 Kalayukta
5 Prajapati	17 Subhanu	29 Manmatha	41 Plavanga	53 Siddhartha
6 Angira	18 Tarana	30 Durmukha	42 Kilaka	54 Raudra
7 Shrimukha	19 Parthiva	31 Hemalamba	43 Saumya	55 Durnati
8 Bhava	20 Avyaya	32 Vilamba	44 Sadharana	56 Dundubhi
9 Yuva	21 Sarvajit	33 Vikari	45 Virodhakrit	57 Rudhirdgari
10 Dhatri	22 Sarvadhari	34 Sharvari	46 Paridhavi	58 Raktaksha
11 Ishvara	23 Virodhi	35 Plava	47 Pramadi	59 Krodhana
12 Bahudhanya	24 Vikriti	36 Shubhakrit	48 Ananda	60 Kshaya

The Era of Parashurama is used in Malayala, or from Mangalore to Cape Comorin. It derives its name from a prince who is said to have reigned 1176 B.C. The epoch is 7th August 3537, Jul. Per., or 1925 K. Y. It is reckoned in cycles of 1,000 Sidereal years, commencing when the Sun enters Kanya (Virgo), answering to the month Ashwin. The Fourth Cycle of this Era began on 15th September 1825, but the commencement of the new era having been overlooked, and the following year dated 1001, the error has been perpetuated, and the year beginning on 16th September 1897, instead of being dated the 73rd of the fourth Cycle or 3073, is thus dated 1073.

The division into weeks is also used, and the names of the days are derived from those of the planets in exactly the same order as in the European names.

The beginning of any Solar year being known, that of the succeeding or preceding will be found by adding to, or subtracting from, it the length of a Solar year. Thus : The Solar Shaka year 1802 began on Sunday, the 11th April 1880, at 25gh. 29p. from Sunrise, Mean Time at Bombay. Rejecting 7, the number of days in a week, from 365 days, and representing Monday by 1, &c., we have

Shaka.	Mesha-Sankranti.			Begins on	REMARKS.
	d.	gh.	p.		
1802	0	25	29	Mon. 12 Apr. 1880	The Sun's entrance into any sign is termed its Sankranti or Sankramana into that sign.
1	1	15	31.5		When the Sankranti takes place after mid-day or 15gh. the civil year begins on the next day.
1803	1	41	0.5	Tues. 12 Apr. 1881	
1801	6	9	57.5	Satur. 12 " 1879	

19 Solar years contain 6939d. 54gh. 58.94p., and 19 A.D. contain $19 \times 365 + 4$, or 6939 days exactly. The commencement of every succeeding or preceding 19th Solar year from the datum may therefore be easily found. Thus :

Shaka.	Mesha-Sankranti.			Commencement.	REMARKS.
	d.	gh.	p.		
1802	0	25	29	Mon. 12 Apr. 1880	
19	2	54	59	19	The doubt regarding the exact date in April may be removed by referring the A.D. year, month and week-day to the Christian Calendar given at page 9.
1821	3	20	28	Thurs. 13 " 1899	
1783	4	30	30	Fri. 12 " 1861	

The time of the Sun's entrance into other successive signs and the commencements of other Solar months may in like manner be found by adding the periods (rejecting 7) of the successive signs to the time of the Mesha-Sankranti. Thus : in Shaka 1819—

Signs.	Time.	Solar month begins on	Signs.	Time.	Solar month begins on
	d. gh. p.			d. gh. p.	
12 Mina	5 28 25	Sat. 13 Mar. 1897.	6 Kanya	3 19 27	Thurs. 16 Sept. 1897.
	2 20 59			2 26 37	
1 Mesh	0 49 24	Mon. 12 April "	7 Tula	5 46 4	Sat. 16 Oct. "
	2 56 56			1 53 40	
2 Vrishabha	3 45 20	Thurs. 13 May "	8 Vrischika	0 39 44	Mon. 15 Nov. "
	3 25 53			1 29 25	
3 Mithuna	0 11 13	Sun. 13 June "	9 Dhanus	2 9 9	Tues. 14 Dec. "
	3 37 57			1 18 57	
Karka	3 49 10	Thurs. 15 July "	10 Makara	3 28 6	Thurs. 13 Jan. 1898.
	3 28 50			1 26 45	
5 Sinha	0 18 0	Mon. 16 Aug. "	11 Kumbha	4 54 51	Fri. 11 Feb. "
	3 1 27			1 49 5	
			12 Mina	6 43 56	Sun. 13 Mar. "

The Solar year exceeds the Lunar by 10d. 53gh. 30.123p. or 10.8917 days, and this excess amounts to a Lunar month in Solar 2 years, 8.532 months, or in Lunar 2 years, 10.5 months. In each successive Lunar month each successive Solar Astronomical month must begin. Thus, the Mesha-Sankranti must begin somewhere in Chaitra. When the Mina-Sankranti, whose period exceeds a mean Lunar month by 49gh. 9p., begins, for instance, in Phalguna 10gh. before the New-Moon or Amanta, and ends in consequence 39gh. 9p. after the next New-Moon, the intermediate Lunar month, having no Sankranti taking place in it, will be improper or Adhika Chaitra; and as the Mesha-Sankranti begins on Shukla-Pratipada of the third Lunar month, it will be proper or Nija Chaitra. Similarly, when the Dhanus Sankranti, whose period is less than a Lunar month by 12gh. 53p., begins on the 1st of Margashirsha Shuddh at 4gh. after sunrise and

necessarily ends in the same month 8gh. 53p. before the New-Moon, this month having the commencements of two Sankrantis, Dhanus and Makara, will have both the names Margashirsha and Pausha, and feasts and ceremonies pertaining to both will be observed in it; and thus Margashirsha will be, in this case, as it were, an unreckoned or Kshaya month.

The commencements of all the Sankrantis in any Shaka year will be by Lunar reckoning in advance of those of the previous by about 11 days, the interval between the Solar and Lunar reckonings; and those in the 19th anti-Shaka year by 13gh. 41p. only.

To find the beginnings of successive Shaka years by Lunar mean reckoning, we must first ascertain the order of Adhika or intercalary months, which by reason of the unequal lengths of Sankrantis taken of late, since 499 A.D., is not the same for years together, as was the case in the Vaidika times, when the mean lengths were in use. In the Shaka year 1785 or A.D. 1863 Shravana was Adhika, and the Simha-Sankranti began on Saturday at 30gh. 8p. after Sunrise, and 58gh. after the New-Moon or conjunction-time; 58gh., therefore, was the age of the Moon or Lunar day at the occurrence. Three years' excess of the Solar over the Lunar reckoning is 32d. 40gh. 30'36p., and deducting from it 29d. 31gh. 50'12p., the length of the intercalary month to be ascertained, the remainder, 3d. 8gh. 40p., must be the interval in Lunar days between the Simha-Sankrantis in 1785 and 1788 Shaka years, and hence at the beginning of the Simha-Sankranti in Shaka 1788 the Lunar day was 58gh. + 3d. 8gh. 40p. or 4d. 6gh. 40p. from the New-Moon. In order to find the Sankranti, which began soon after the New-Moon or Amanta in Shaka 1788, from this Lunar day we deduct 1d. 57gh., the excess of the period of the previous Sankranti Karka, and the remainder 2d. 9gh. 40p. was then the time from the New-Moon at the beginning of Karka. But this time is still greater than 2d. 6gh. 7p., the excess of the period of the previous sign Mithuna, and hence the difference between them (0d. 3gh. 33p.) was the time from the conjunction at the beginning of Mithuna. The month, at the very early part of which the Mithuna-Sankranti occurred, was therefore proper Jyeshtha, and the previous month Adhika Jyeshtha. In this way are found below the Adhika months of 19 years from Shaka 1785 to 1804, using Solar astronomical months instead of the signs:—

Shaka.		Lunar day at d. gh. p.	Beginning of Solar month.	Adhika.
1785		0 58 0	Shravana or 5th month	V.
3	years excess	3 8 40		
1788		4 6 40	" "	
	Ashadha and Jyeshtha excesses	4 3 7		
		0 3 33	Jyeshtha or 3rd month	III.
3	years excess	3 8 40		
1791		3 12 13	" "	
	Vaishakha excess	1 54 3		
		1 18 10	Vaishakha or 2nd month	II.
2	years excess	21 47 0		
1798		23 5 10	" "	
	Vaishakh-Bhadrapada excess total.	7 26 47		
		30 31 57	Bhadrapada or 6th month	VI.
		29 31 50		
	or	1 0 7		
3	years excess	3 8 40		
1796		4 8 47	" "	
	Shravana and Ashadha excess	3 26 37		
		0 42 10	Ashadha or 4th month	IV.
3	years excess	3 8 40		
1799		3 50 50	" "	
	Jyeshtha excess	2 6 7		
		1 44 43	Jyeshtha or 3rd month	III.
2	years excess	21 47 0		
1801		23 31 43	" "	
	Jyeshtha-Ashvina excess total.	6 27 31		
		29 59 14	Ashvina or 7th month	VII.
		29 31 50		
	or	0 27 24		
3	years excess	3 8 40		
1804		3 36 4	" "	
	Bhadrapada & Shravana excess	2 24 24		
		1 11 40	Shravana or 8th month	V.

Thus we see that in Shaka 1804 the Solar astronomical 5th month shravana began 1d. 11h. 40p. after the New Moon : but in the Native Calendar for 1804 we find the commencement of Simha-Sankranti at 1d. 35h. 36p. after the New Moon ; the results are different, for in the above calculation the mean length of a Lunar month is taken, while in the Native Calendars the true length of each tithi, and thus that of each Lunar month is calculated by means of certain tables prepared for the purpose. Hence in the determination of Adhika Samvatsaras by the above method it is often necessary to calculate the time of the New-Moon or Amananta from the actual positions of the Sun and the Moon for the sake of proof or correction. A little change in the conjunction-time will sometimes alter the name of the intercalary month.

ADHIKA OR INTERCALARY MONTHS DURING SHAKA YEARS 1758-1864.

Adhika months are shown in Roman figures, thus : I = Chaitra, II = Vaishaka, &c.

Shaka.	Adhika.	Shaka.	Adhika.	Shaka.	Adhika.	Shaka.	Adhika.	Shaka.	Adhika.	Shaka.	Adhika.	Shaka.	Adhika.
1758	IV.	1761	III.	1763	VII.	1766	V.	1769	III.	1772	II.	1774	VI.
77	"	80	"	82	"	85	"	88	"	91	"	93	"
96	"	99	"	1801	"	1804	"	1807	"	1810	I.	1812	"
1815	"	1818	"	20	"	23	"	26	"	29	"	31	V.
34	"	37	II.	39	VI.	42	"	45	"	48	"	50	"
53	"	56	"	58	"	61	"	64	"	67	"	69	"
72	"	75	"	77	"	80	"	83	"	86	"	88	"
91	"	94	"	96	"	99	IV.	1902	"	1904	VII.	1907	"
1910	III.	1913	"	1915	"	1918	"	21	"	23	"	26	"
29	"	32	"	34	"	37	"	40	"	42	"	45	"
48	"	51	I.	53	"	56	"	59	"	61	"	64	IV.

N.B.—	Shaka.	Adhika.	Kshaya.
	1885	VII.	IX.
	1904	XII.	X.
	1950	VIII.	IX.

From the above table of intercalary months will be seen the general order of their occurrence. The commencements of Shaka years 1772—1862 are shown at pages 57 and 58. With the help of these two tables it is easy to find pretty accurately the Christian date corresponding to any date of any Shaka from 1772 to 1862. Thus : to find the date A.D. corresponding to Kartik Shuddha 13th, Shaka 1819. The Shaka begins on 3rd April 1897, and has no Adhika month in it. Kartik being the 8th, past months 7 = $29\frac{1}{2} \times 7 = 206\frac{1}{2}$ days ; and from Kartik Shuddha 1st to 13th there are 13 days ; the total 219 from Chaitra Shuddha 1st to the date. From Jan. 1 to April 2, 1897 = 92 days. Hence $92 + 219 = 311$ days from Jan. 1 ; but from Jan. 1 to Oct. 31 = 304 (vide page 9) ; the corresponding A.D. date therefore is 7th Nov. 1897. In the Native Calendar (page 71) 13th of Kartik Shuddha, Shaka 1819, corresponds with the 7th Nov. 1897.

The Christian Calendar of either style, old or new, has no natural nor Lunar months, but the Christian movable feasts depend on Easter Day, which is the first Sunday after the first Full Moon which happens upon, or next after, the 21st March (vide page 3). Hence a table is prepared showing the tithi or Moon's age on any day of the Calendar year. Now a Lunar month of $29\frac{530589}{19}$ days contains 30 tithis ; and accordingly a Gregorian year of $365\frac{2425}{19}$ days contains $371\frac{0483}{19}$ tithis, or 12 Lunar months and $11\frac{0483}{19}$ tithis. This fraction in 19 years becomes $0\frac{9177}{19} = 1 - \frac{0823}{19}$; and this second fraction again in $12 \times 19 (= 228)$ years becomes $0\frac{9376}{19} = 1 - \frac{0124}{19}$. In a year there being in general 365 days and 371 tithis, there must be 6 tithis without days, that is struck out. This is effected by commencing certain six months one tithi later, instead of on the next to that of the last day of the preceding month in conformity with the practice of the Jyotisha, a treatise on the Almanac attached to the Rig-Veda, wherein a Ritu, period of two solar months or 61 days begins, as a rule, one tithi later than the preceding one. With these observations the construction of the table given at page 49 is easy enough. There N. denotes New Moon or Amavasya, and F. Full Moon or Purnima.

Use of the table.—Divide the given year by 19, or deduct one from the Golden Number; the remainder is the year in the cycle of 19 years. In a line with this remainder at the top will be found the tithi or Moon's age required, opposite the date under the month on the left. The last number in the cycle-year column is the Epact for the year. Thus, for 7th November 1897

$\frac{1897}{19} = 99\frac{16}{19} + 1 = 17$ G.N. In a line with 16 at the top opposite 7 under November on the left is 19

13 or Shuddh 13, the age of the Moon. The last figure 26 in the 16 year column is the Epact for 1897.

The date of Easter or the number of direction may be found thus : Find the tithi (18) on 21st March of the year (1897) and ascertain the number (27), which being increased by (18), that of the tithi will be 18 or Full Moon, casting out 30 when necessary. Divide this (27) number by 7 and deduct the remainder (6) from 7, and then add what remains (1) to the number (9) denoting Domical Letter (C) counted from 0 excluded ; the sum (1) diminished by 7 when it exceeds 7, together with the number (27) added to the Moon's age, will be the number of direction (28), which being added to 21st March will be (18 April) the date of Easter Sunday. In this way the table of number of direction is constructed (vide page 8).

To find the Christian date corresponding to a date (Kartik Shuddha 13) of any Shaka year, (1819) : Add 78 to the Shak (1819), the sum (1897) will be the corresponding A.D. year, and suppose the first three months of the next year (1898) as its last three. In each lunar month somewhere, each consecutive Sankranti begins. Their orderly approximate beginnings in A.D. dates at present are : I—April 12, II—May 13, III—June 13, IV—July 15, V—August 16, VI—September 16, VII—October 16, VIII—November 15, IX—December 14, X—January 13, XI—February 14, and XII—March 13 (vide page 46). Find the tithi (21) on the 1st of the Sankranti (November 15) of the month (Kartik VIII), and add to or subtract from the A.D. date the difference between the tithis found out and given ($21 - 8 = 13$) according to the nature or sign ; the result (November 15—8=7 November) will be the date required.

TABLE to find the TITHI or MOON'S AGE on any CHRISTIAN DATE.

(SPECIALLY APPLICABLE FOR 19TH CENTURY, NEW STYLE.)

MONTHS.									CYCLE-YEARS.																		
Janu- ary.	Feb- April.	March.	May.	June.	July.	August.	Sept- October.	Nov- Dec.	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
DAYS.									TITHI OR MOON'S AGE.																		
1 31	29	30	28	27	26	25	23	21	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19												
2	1	30	29	28	27	26	24	22	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29
3	2	3	30	29	28	27	25	23	3 14 25	6 17 28	9 20 N 11 22	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22
4	3	4	1 31	30	29	28	26	24	4 F 26	7 18 29	10 21 N 11 22	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23
5	4	5	2	1	30	29	27	25	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21
6	5	6	3	2	1 31	30	28	26	6 17 28	9 20 N 11 22	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25
7	6	7	4	3	2	1 31	29	27	7 18 29	10 21 N 11 22	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26
8	7	8	5	4	3	2	30	28	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24
9	8	9	6	5	4	3	1 31	29	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25
10	9	10	7	6	5	4	2	30	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26
11	9	10	8	7	6	5	3	1 31	11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24
12	10	11	9	8	7	6	4	2	12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28
13	11	12	10	9	8	7	5	3	13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29
14	12	13	11	10	9	8	6	4	14 25	6 17 28	9 20 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29
15	13	14	12	11	10	9	7	5	15 26	7 18 29	10 21 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29
16	14	15	13	12	11	10	8	6	16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21
17	15	16	14	13	12	11	9	7	17 28	9 20 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21
18	16	17	15	14	13	12	10	8	18 29	10 21 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21
19	17	18	16	15	14	13	11	9	19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24
20	18	19	17	16	15	14	12	10	20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25
21	19	20	18	17	16	15	13	11	21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26
22	20	21	19	18	17	16	14	12	22	3 14 25	6 17 28	9 20 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26
23	21	22	20	19	18	17	15	13	23	4 F 26	7 18 29	10 21 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26
24	22	23	21	20	19	18	16	14	24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29
25	23	24	22	21	20	19	17	15	25	6 17 28	9 20 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29
26	24	25	23	22	21	20	18	16	26	7 18 29	10 21 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29
27	25	26	24	23	22	21	19	17	27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21
28	26	27	25	24	23	22	20	18	28	9 20 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21
29	27	28	26	25	24	23	21	19	29	10 21 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21
30	28	29	27	26	25	24	22	20	N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N 11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24

PARSI METHOD OF RECKONING.

The ancient Persians reckoned a new era from the accession of each successive monarch, and a Yazdijird had no successor, the date of his accession to the throne, 16th June A.D. 632 (exactly ten years after the Hijra), has been brought down to the present time, thus making their current year 1266-67. In their calculation, only 365 days are allowed to the year; leap-year is unknown to them, though it is alleged that in every 120 years one month was added to make it correspond with the solar year. The year is divided into twelve months of 30 days each, and five days, or "Gathas" as they are called, are added at the end to make up the deficiency. The months are—

- 1 Farvardin 3 Khurdad 5 Amardad 7 Meher 9 A'dar 11 Bahman
2 Ardibehesht 4 Tir 6 Sharivar 8 A'van 10 Del 12 Aspadad
Gathas, 5 days.

The Parsis do not now divide their time into weeks, but name the 30 days of their month each after a celestial being, 7 Amshaspands and 23 Izods, supposed to preside over them. These are as follow:—

Gujarati.	Pehlvi.	Gujarati.	Pehlvi.
1 Hormazd	Anhuma	16 Meher	Matan
2 Bahman	Vahman	17 Serosh	Sarush
3 Ardibehesht	Antavahsht	18 Rashnē	Rashan
4 Sharivar	Shatnavn	19 Farvardin	Farvardin
5 Spandarmad	Sapandamad	20 Behram	Varnakram
6 Khurdad	Khundad	21 Ram	Ram
7 Amardad	Amardad	22 Gavad	Wad, or Vat
8 Dep-A'dar	Dini pavan Atan	23 Dep-Din	Dini pavan Din
9 A'dar	Atan	24 Din	Din
10 A'van or Aban	Avan	25 Ashkhang	Ard
11 Khursaid	Khur	26 Ashtad	Ashtad
12 Mohor	Maha	27 Asman	Asman
13 Tir	Tir, or Tistar	28 Zandad	Zamiad
14 Gosh	Gosh	29 Maharaspad	Mansar-spand
15 Dep-Meher	Dini pavan Matan	30 Aniran	Aniran

The 1st, 8th, 15th, and 22nd days are sacred to Hormazd, and thus afford evidence of an older division into weeks.

The PARSIS of India are divided into two sects—the “Sháhansháhís” or “Rasamis” and the “Kadmis” or “Churruar,” the former of whom constitute the larger portion of the race. This division originated about a hundred and fifty years ago, when a Persian priest, named Jamasp, arrived in India, and found that his co-religionists differed from their brethren of Iran in their calculation of time by a full month and in other minor points relating to their “liturgy.” Serious disputes arose in consequence, which ended in the formation of the two sects, the Rasamis adhering to their own views and the Kadmis adopting the opinions imported by Jamasp and thus agreeing with their Persian brethren. The difference lies in their computation of time and in some slight variations in the forms of prayer. Those that begin their year a month earlier are styled Kadmis and the rest Rasamis, i.e., “customary,” and Sháhí-sai, “citizen,” for which some one substituted Sháhansháhí (“of the king of kings”), and this absurd change has ever since been adopted. The Kadmi Parsi Era or Yezdijird, or Dariyár Náwraz, or sea-reckoning, is made use of in nautical calculations among Asiatic mariners, and the New Year always commences on the 1st of Farvardin, which falls on the 17th of August, one month earlier than the commencement of the Rasami New Year. With the Rasami Parsis the New Year begins on the 1st day of Farvardin, which at present falls on the 16th of September, a month later than the commencement of the Kadmi New Year.

About A.D. 1075 Jalál-ud-din-Maliksháh, finding that the commencement of this year in Persia had anticipated the epoch by 112 days, ordered that in future the Persian year should receive an additional day whenever it should be necessary to postpone the commencement of the following year, in order that it might occur on the day of the Sun’s passing the same point of the ecliptic. Umar Cheyam, one of the astronomers appointed by him to construct a calendar, is said to have discovered that 8 intercalations in 33 years very nearly adjust the calendar, giving the length of the year 365d. 5h. 49m. 54s. Schöiger and others say this was the period actually adopted, though Delambre shows that the Persian intercalation combines the two periods of 29 years with 7 intercalations and of 33 years with 8 intercalations, giving thus the length of the year 365d. 5h. 48m. 20 3/4s.

PARSI CALENDAR.

Showing any Day of the Yezdijird (or Sháhanshahi) Years from 1146 to 1355

Centuries, or 1100, 1200, and 1300 are shown in three separate columns.

Yezdijird Years.												Sunday letters.	Farvardin, Aban.	A	B	C	D	E	F	G
1100			1200			1300			Amardad, Aspandar.	B	C		D	E	F	G	A			
46	74		16	44	72	00	28	G	Ardibehesht, Adar.	C	D		E	F	G	A	B			
47	75		17	45	73	01	29	F	Sharivar.	D	E	F	G	A	B	C				
48	76		18	46	74	02	30	E	Khurdad, Deh.	E	F	G	A	B	C	D				
49	77		19	47	75	03	31	D	Meher.	F	G	A	B	C	D	E				
50	78		20	48	76	04	32	C	Tir, Bahman.	G	A	B	C	D	E	F				
51	79		21	49	77	05	33	B	1 8 15 22 29	Sun.	Sat.	Fr.	Th.	Wed.	Tu.	Mon.				
52	80		22	50	78	06	34	A	2 9 16 23 30	Mon.	Sun.	Sat.	Fr.	Th.	Wed.	Tu.				
53	81		23	51	79	07	35	G	3 10 17 24 G 1	Tu.	Mon.	Sun.	Sat.	Fr.	Th.	Wed.				
54	82		24	52	80	08	36	F	4 11 18 25 G 2	Wed.	Tu.	Mon.	Sun.	Sat.	Fr.	Th.				
55	83		25	53	81	09	37	E	5 12 19 26 G 3	Th.	Wed.	Tu.	Mon.	Sun.	Sat.	Fr.				
56	84		26	54	82	10	38	D	6 13 20 27 G 4	Fr.	Th.	Wed.	Tu.	Mon.	Sun.	Sat.				
57	85		27	55	83	11	39	C	7 14 21 28 G 5	Sat.	Fr.	Th.	Wed.	Tu.	Mon.	Sun.				
58	86	00	28	56	84	12	40	B	Explanation.—Look for the last two figures of the year after the century or first two figures in the first part of the table, and opposite it will be found the Sunday letter. In a line with the month, in the second part of the table, find the letter of the year, and down the same column with the letter and the day of the week, when the figures on the left will give the days of the month. Thus for the Mondays in <i>Amardad</i> 1260. Opposite 66 in the fifth column under 1200 is F in the ninth. In a line with <i>Amardad</i> find F and descend the column to "Mon.;" on the left are 6, 13, 20 and 27. the required dates (<i>vide</i> pages 61 and 62). Letter G with figures is for five Gathas of the last month, Aspandar.											
59	87	01	29	57	85	13	41	A												
60	88	02	30	58	86	14	42	G												
61	89	03	31	59	87	15	43	F												
62	90	04	32	60	88	16	44	E												
63	91	05	33	61	89	17	45	D												
64	92	06	34	62	90	18	46	C												
65	93	07	35	63	91	19	47	B												
66	94	08	36	64	92	20	48	A												
67	95	09	37	65	93	21	49	G												
68	96	10	38	66	94	22	50	F												
69	97	11	39	67	95	23	51	E												
70	98	12	40	68	96	24	52	D												
71	99	13	41	69	97	25	53	C												
72		14	42	70	98	26	54	B												
73		15	43	71	99	27	55	A												

Explanation.—Look for the last two figures of the year under the century or first two figures in the first part of the table, and opposite it will be found the Sunday letter. In a line with the month, in the second part of the table, find the letter of the year, and down the same column with the letter and the day of the week, when the figures on the left will give the days of the month. Thus for the Mondays in *Amardad* 1263. Opposite 66 in the fifth column under 1200 is F in the ninth. In a line with *Amardad* find F and descend the column to “Mon.,” on the left are 6, 13, 20 and 27. the required dates (*vide* pages 61 and 62). Letter G with figures is for five Gathas of the last month, Aspandar.

MUHAMMADAN METHOD OF RECKONING.

The Muhammadans reckon from the Hijra or era of the Flight, which took place on Friday, the 16th July A.D. 622 (or 16th Thauuz 933 A.S., or the year of Selenus Nicator, a Grecian ruler); but a certain sect, of which were the most of the Muhammadan astronomers, reckoned the Hijra from the preceding day, *i.e.*, from Thursday, the 15th July A.D. 622. This era was introduced by the Khalifah Umar. The year is purely Lunar, consisting of months of 30 and 29 days alternately, and adding a day to the last month eleven times in a cycle of 30 years, the year in consequence contains 354d. 8h. 48m. ($=\frac{11}{30}$ d.). Those who reckon the Hijra from Friday, add a day to the 2nd, 5th, 7th, 10th, 13th, 16th, 18th, 21st, 24th, 26th, and 29th; and those reckoning the Hijra from Thursday add a day to the 2nd, 5th, 8th, 10th, 13th, 16th, 19th, 21st, 24th, 27th, and 29th in the cycle. The Turks follow the first order and a sect, called Ismaili, of Shiah Muhammadans in India follow the second order of intercalary years. The year of the latter called *Hisabi*, or at first commenced from the calculated time of opposition or new moon day, invariably precedes that of the former, called *Hilali*, or originally commenced from the appearance of the new moon, by one day, and in the 8th, 19th, and 27th years of the cycle, by two days.

The Lunar year is 354d. 8h. 48m., and a year of the Hijra is 354d. 8h. 48m. The small error thus arising will not amount to a day in less than 2510 Lunar years. Hence a year of the Hijra = 0.970223 Gregorian year and a Gregorian year = 1.03069 year of the Hijra, and thus 32 Gregorian years are about equal to 33 years of the Hijra, or, more nearly, 163 years of the former are within less than a day of 168 Muhammadan years.

It is obvious that in such a system every year will begin 10, 11, or 12 days earlier in the season than the preceding, and in the course of 33 years the commencement of the Muhammadan year runs through the whole course of the seasons. For instance, the Hijra year 1280 begins on the 18th June 1863 (*vide* page 54). Now, the year 1280, being the 20th in the cycle of 30 years, is a common year of 354 days, and is therefore 12 days shorter than the A.D. year from the 18th June 1863 to 18th June 1864, which is of 366 days. The Hijra year 1281 begins, consequently, on the 6th June 1864, that is, 12 days earlier than the preceding, 1280. Again, this year 1281, being the 21st in the cycle of 30 years, is a leap-year of 355 days, and the A.D. year from 6th June 1864 to 6th June 1865 is a common year of 365 days; the Hijra year 1282, in consequence, begins on 27th May 1865, namely, 10 days earlier than the preceding, 1281. In this way the beginning of every succeeding Hijra year in the Christian date may be ascertained.

	<i>Days.</i>		<i>Days.</i>
1 Muharram	30	7 Rajab	30
2 Safar	29	8 Sha'aban	29
3 Rabi'-ul-avval, or Rabi I	30	9 Ramazan	30
4 Rabi'-ul-akhir, or Rabi'-us-sani, or Rabi II ..	29	10 Shavval	29
5 Jumad-ul-avval, or Jumad I	30	11 Zil Ka'adah	30
6 Jumad-ul-akhir, or Jumad II	29	12 Zil Hijjah	29d., and in leap-years 30

The first day of the Muharram, or the commencement of the year, is by most Muhammadans in India ordinarily reckoned from the first observed appearance of the New Moon, or in cloudy weather from the time at which it would be visible, and this can scarcely happen earlier than 24 or later than 48 hours after the conjunction. In this manner each separate month is reckoned, and as a few cloudy days may thus retard its commencement, two parts of the same country may sometimes differ a day in their reckoning. But in chronology history, and documents they use months of 30 and 29 days alternately, as just described.

In the Indian Calendar, however, the 1st day of every Muhammadan month is reckoned from the New Moon, in conformity with the practice noticed in the Calendars especially prepared for Muhammadans here. The date and day of the week, consequently, obtained by the following or the previous calculation may sometimes differ from that given in this Calendar by a day.

All Muhammadans reckon time in weeks of 7 days. Their days, like the Jewish, begin at the evening, and therefore the night of their week-day is the night of the previous day accord, ing to our reckoning, as Muhammadan Thursday night = Hindu or European Wednesday night. The names of their week-days are the following:—

	<i>Indian.</i>	<i>Persian.</i>	<i>Arabic.</i>	<i>Turkish.</i>
Sun.	Itwar or Etwar	Yak-shamba	Yaum-ul Ahad	Bazar-ismi
Mon.	Pir or Sombur	Do-shamba	" Isnain or Kena	Bazar-artast
Tues.	Mangal	Si-shamba	" Salasah or Tutta	Sali
Wed.	Budh	Char-shamba	" Arba'	Char-shamba
Thur.	Juma'h Rat	Panj-shamba	" Khamis or Hamsa	Panj-shamba
Fr.	Juma'h	Juma or Adma	" Juma'h	Juma
Sat.	Saniehar	Shamba or Hatta	" Sabat	Juma-artasi

We may find the Christian date from that of the Hijra thus:—Divide the number of years lapsed by 30, and the quotient A will be the number of cycles elapsed, and the remainder B

the number of years in the current cycle. Let E be the number of intercalary days in B , and D the days elapsed of the given year. Then the number of days that have elapsed from the Christian era is—

$$227,016* + 10,631A + 354B + D + E; \text{ and } E = \frac{11B+14}{30} \text{ (the integral number only).}$$

Divide the sum by 1461 and call the quotient Q ; and divide the remainder by 365 and call the quotient R and the last remainder S . Then the years elapsed from 1st Jan. A.D. 1 are—

$$4Q + R,$$

and S is the days elapsed of the current year Old Style. To reduce to New Style add as follows:—

For any date of New Style antecedent to March 1 A.D. 1700...10 days.

After February 28, 1700, and before

1800...11 "

" 1800 "

1900...12 "

The reckoning may be facilitated by the following table:—

A	Days.	B	Days.	D	Days.	Q	Days.	Month.	Days.
1	10631	1	354	Muharram	0	1	1461	Jan. 1	0
2	21262	2	708	Safar	30	2	2922	Feb. 1	31
3	31893	3	1062	Rabi I.	59	3	4383	Mar. 1	59†
4	42524	4	1416	Rabi II.	89	4	5844	Apr. 1	90
5	53155	5	1770	Jumad I.	118	5	7305	May 1	120
6	63786	6	2124	Jumad II.	148	6	8766	June 1	151
7	74417	7	2478	Rajab	177	7	10227	July 1	181
8	85048	8	2832	Sha'aban	207	8	11688	Aug. 1	212
9	95679	9	3186	Ramazan	236	R	13149	Sept. 1	243
10	106310	10	3540	Shavval	266	0	0†	Oct. 1	273
20	212620	11	3894	Zil Ka'adah	295	1	365	Nov. 1	304
30	318930	12	4248	Zil Hijjah	325	2	730	Dec. 1	334
40	425240	20	7080			3	1095		

Thus : to find the date A.D. corresponding to the 28th of Sha'aban A.H. 1314.

Dividing 1313, the years elapsed, by 30, we have $A=43$, $B=23$, and $11B + 14 = 267$. Dividing 267 by 30, we get $E=8$; hence	Then subtract from..... 692,534
The Constant..... 227,016	For $Q = 400$ 594,400
For $A = 40$ 425,240	
3 31,893	= 70 102,270
$B = 20$ 7,080	
= 3 1,062	
To 1st Sha'aban..... 207	= 4 5,844
28th Sha'aban..... 28	
$E = 8$ 8	∴ $Q = 474$ 20
Sum of days..... 692,534	$R = 0$ 00
	Old Style, January 20

* These are the days by which the Christian era precedes the Hijra, which commences from the 16th July A.D. 622. Now 4 A.D. years= $4 \times 365 + 1$, or 1,461 days, and the New Style did not come into use until A.D. 1582, and therefore

A.D.	400 = 146,100 days,
"	200 = 73,050 "
"	20 = 7,305 "
"	1 = 365 "
Jan. to July	= 181 "
Up to 16th July	= 15 "

227,016 days.

† In a Cycle there are 19 years of 354 days and 11 of 355 days, and therefore it contains $30 \times 354 + 11$, or 10,631 days.

‡ In leap-years add one day after February.

Hence, since $Q=474$ and $R=0$, the date is $4 \times 474 + 0 = 1896$ complete, or 1897 current; and 20th January O. S.; adding 12, we have 1st February 1897, elapsed.

Muhammadan method of finding the week-day on the beginning of any month of any Hijra year.—As each Cycle of 30 years contains the same number (10631) of days (or 1518W 5 days) and a week consists of 7 days, the commencing week-days of Cycles recur after 7 Cycles or 210 years. Hence the commencing week-days of first seven Cycles (0—6) are first given, and then the week-days of 30 (1—30) years or a Cycle, and lastly those of 12 (1—12) months. Sunday being the first day of the week among Jews, Christians, and Muhammadans, Sunday and other week-days are shown below by the figures 1, 2, 3, &c. Arabs, like Hebrews, represent figures by letters of the alphabet, and as there is no letter to represent cypher, Saturday, which they show by a letter called Ze, representing seven, is shown here below by cypher:—

TABLE I.

Cycles.	0	1	2	3	4	5	6
Week-days.	0	6	3	1	6	4	2

TABLE III.

Months.	1 or 10	2 or 7	3 or 12	4 or 9	5	6 or 11	8
Week-days.	0	2	3	5	6	1	4

Hilali.

TABLE II.

Hisabi.

30 YEARS.						Week-days.
1	9	17	25	..	..	6
2	10	18	26	..	..	3
3	11	19	27	16	24	1
4	12	20	28	..	..	5
5	13	21	29	8	..	2
6	14	22	30	..	..	0
7	15	23	..	..	..	4

30 YEARS.						Week-days.
1	9	17	25	..	..	5
2	10	18	26	..	..	2
3	11	19	27	8	..	0
4	12	20	28	..	..	4
5	13	21	29	..	..	1
6	14	22	30	19	27	6
7	15	23	..	..	..	3

In the Hilali and Hisabi reckonings, the tables I and III are the same. From the table II it is clearly seen that the Hisabi year precedes the Hilali by two days in the 8th, 19th, and 27th year, and by one day in other years of each Cycle. Hilali or Turkish year is taken in these pages.

To show the use of these tables we find the week-day on 28th Sha'aban A.H. 1314. By dividing 1314 by 210, the remainder is 54, which by dividing by 30, the quotient is 1, the Cycle passed, and the remainder is 24, the year of the current or 2nd cycle. Opposite 1 and 24 in tables I and II, the week-days are 5 and 1 respectively, and their sum (leaving out 7) 6 or Friday is the week-day on which A.H. 1314 begins. Sha'aban is the 8th month in the year, and opposite 8 in the table III the week-day is 4 and $6 + 4 = 10$, hence Sha'aban begins on the 3rd day of the week or Tuesday. Again, $3 + 27 = 4 \times 7 + 2$, and hence 28th Rajab A.H. 1314 is on Monday. (Vide the Indian Calendar, page 62.)

Derived from the Muhammadan era, there are several others more or less in use. Akbar introduced a Fasil, or "harvest" year for the regulation of financial and other civil transactions, and adjusted its epoch to the year of his accession, 2nd Kabi-ul-Akhir, A.H. 963, or 14th February 1556. The Fasil year 963 of Upper Hindustan was accordingly reckoned from the first of the Lunar month Ashwin of the Samvat year 1610, or 16th September 1556. The Vilayati year introduced into Orissa was made to coincide with the Shaka Solar year 1477 and to begin with the Solar month Ashwin, or 9th September 1555. The San-i-Bengali year 963 was likewise reckoned from 1st Balshakh, or 11th April 1556.

The Shahur* Era of Maharashtra is said to have been introduced on Thursday, 6th June 1342, with the year 743 A.H. Jervis, however, found its epoch to agree with the commencement of the year A.H. 745. It begins in June at the Sun's entrance into the lunar mansion Mrigashirsha. The years are denominated after the corresponding Arabic numerals:—

1 Ahada	10 Ashura	100 Miayatum
2 Isna	20 Ishruna	200 Miayatani
3 Salasa	30 Salasuna	300 Salas-miayatin
4 Arba	40 Arbuna	400 Arban-miayatin
5 Khamasa	50 Khamsuma	1000 Alfa
6 Sita	60 Situna	1100 Miayatum-va-Alfa
7 Saba	70 Sabuna	1200 Miayatani-va-Alfa
8 Samani	80 Samanuna	1298 Samani Tisuna-miayatin-va-Alfa (A.D. 1897-98).
9 Tisa	90 Tisuna	

The above names are corrupted in the native pronunciation. To reduce Shahur dates to Christian, 599-124 years must be added.

The Fasil Era of the Dakhan was introduced by Shah Jahan in 1658 (A.H. 1048). It begins in July and is Solar. At Madras, however, the Government fixed its commencement to 12th July.

All these years are properly Solar and have no months, either Muhammadan or Hindu, except the San-i-Bengali, which has the latter, the first being Balshakh, the Solar Chaitra.

* From *Shahur*, plural of Arab *shahr*, 'month'; it means literally the 'year of months'.

MUHAMMADAN YEARS—From A.H. 1270 to 1365, or A.D. 1853 to 1945.

Leap and Common years are shown by full and last two figures respectively.
Thus—1201, 1284, &c., are Leap years, and (1200 +) 82, 83, 85, &c., are Common years.

Hijra Years.	Beginning in Christian Date.	Hijra Years.	Beginning in Christian Date.	Hijra Years.	Beginning in Christian Date.	Juma or Friday letters.
1270	4 Oct. 1853	1278	9 July 1861	1286	13 Apr. 1869	D
71	21 Sept. 54	79	29 June 62	87	3 " 70	F
72	13 " 55	80	18 " 63	88	23 Mar. 71	B
1273	1 " 56	1281	6 " 64	1289	11 " 72	E
74	22 Aug. 57	82	27 May 65	90	1 " 73	G
75	11 " 58	83	16 " 66	91	18 Feb. 74	C
1276	31 July 59	1284	5 " 67	1292	7 " 75	F
77	20 " 60	85	24 Apr. 68	93	28 Jan. 76	A
94	16 Jan. 1877	02	21 Oct. 1881	10	26 July 1892	D
1295	5 " 78	1303	10 " 85	1311	15 " 93	G
96	26 Dec. 78	04	30 Sept. 86	12	5 " 94	B
1297	15 " 79	05	19 " 87	13	24 June 95	E
*98	4 " 80	1306	7 " 88	1314	12 " 96	*GA
99	23 Nov. 81	07	28 Aug. 89	15	2 " 97	C
1300	12 " 82	1308	17 " 90	1316	22 May 98	F
01	2 " 83	09	7 " 91	17	12 " 99	A
18	1 May 1900	26	4 Feb. 1908	34	9 Nov. 1915	D
1319	20 Apr. 01	1327	23 Jan. 09	35	28 Oct. 16	G
20	10 " 02	28	13 " 10	*1336	17 " 17	BC*
21	30 Mar. 03	29	2 " 11	37	7 " 18	E
1322	15 " 04	1330	22 Dec. 11	1338	26 Sept. 19	A
23	8 " 05	31	11 " 12	39	15 " 20	C
24	25 Feb. 06	32	30 Nov. 13	40	4 " 21	F
1325	14 " 07	1333	19 " 14	1341	24 Aug. 22	B
42	14 Aug. 1923	50	19 May 1931	58	21 Feb. 1939	D
43	2 " 24	51	7 " 32	59	10 " 40	G
1344	22 July 25	1352	26 Apr. 33	1360	29 Jan. 41	C
45	12 " 26	53	16 " 34	61	19 " 42	E
1346	1 " 27	54	5 " 35	62	8 " 43	A
*47	20 June 28	1355	24 Mar. 36	1363	28 Dec. 43	*CD
48	9 " 29	56	14 " 37	64	17 " 44	F
1349	29 May 30	1357	3 " 38	65	6 " 45	B

Muharr., Shawwal.	A	B	C	D	E	F	G
Jumad II, Zil-Ka'adah.	B	C	D	E	F	G	A
Safar, Rajab.	C	D	E	F	G	A	B
Rabi I, Zil-Hijjah.	D	E	F	G	A	B	C
Sha'aban.	E	F	G	A	B	C	D
Rabi II, Ramazan.	F	G	A	B	C	D	E
Jumad I.	G	A	B	C	D	E	F
1 8 15 22 29	Fr.	Th.	W.	Tu.	M.	S.	St.
2 9 16 23 30	St.	Fr.	Th.	W.	Tu.	M.	S.
3 10 17 24	S.	St.	Fr.	Th.	W.	Tu.	M.
4 11 18 25	M.	S.	St.	Fr.	Th.	W.	Tu.
5 12 19 26	Tu.	M.	S.	St.	Fr.	Th.	W.
6 13 20 27	W.	Tu.	M.	S.	St.	Fr.	Th.
7 14 21 28	Th.	W.	Tu.	M.	S.	St.	Fr.

Explanation.—Look for the year required under the 1st, 3rd or 5th column, and opposite it will be found its beginning in Christian date. The letter in the last column opposite the year is the date of 1st Juma or Friday, on which Muhammadans assemble to pray in Muharram. When there are two letters together, the marked one is for the year similarly marked. In a line with the month in the second part of the table find the Juma letter of the year, and down the same column with the letter find the day of the week, when the figures on the left will give the days of the month. Thus for Fridays in Sha'aban 1314 A.H. 1314 in the 5th column is a leap year, beginning on 12th June 1896 and has, according to the above rule, A (1st letter) opposite it in the last column; that is, the 1st Friday in the year will be on 1st Muharram. In a line with Sha'aban find A and descend the column to 'Fr.' On the left are 4, 11, 18 and 25, the required dates.

JEWISH METHOD OF RECKONING.

The Jews have ever marked their time by sevenths, according to the command given by God for labouring during only six days of each week and resting on the seventh, which was consequently set apart or consecrated to the service of the Creator. They not only hallowed the seventh day or Sabbath, which formed a portion of their week of days, but they had also their week of years, which consisted of seven years, and their Jubilees, or rejoicing periods, at the end of every seven times seven years, which were celebrated by acts of justice, forgiveness, and restitution. The Hebrews, Assyrians, Egyptians, Arabians, and most other ancient nations reckoned by weeks.

The modern Jews name the days of the week thus:—

Sunday ....Yom Russan, rishan, or ehad.	Thurs-day ..Yom Chamashi.
Monday ....Yom Shani.	Friday.....Yom Shushbi.
Tuesday....Yom Shlishi.	Saturday....Yom Shavi, or Sabbath.
Wednesday..Yom Rabbii, or Ravii.	

Since the 15th century the Jews date their years from the Creation, which they reckon to have occurred 7th October 3761 B.C. The year is luni-solar, and consists of twelve or thirteen months. To regulate the commencement of their years and their festival days, they first employed a cycle of 84 years; but about A.D. 358 they changed this for the Metonic cycle, which was then adopted by the authority of Rabbi Hillel, prince of the Sanhedrin. The 3rd, 6th, 8th, 11th, 14th, 17th, and 19th in the cycle of 19 years is at present embolismic, having an additional 6th month, Ve-Adar, which is introduced in order that Passover, the 15th of Nisan, may occur at its proper season, which is the Full Moon of the Vernal Equinox. Thus, the quotient obtained by dividing the Jewish year by 19 is the number of the last completed cycle, and the remainder is the year of the present cycle; the year is embolismic or Adnik-mas when this remainder is 0, 3, 6, 8, 11, 14, or 17, and is ordinary or common when this remainder is any other.

The Calendar is constructed by assuming a mean lunation to be 29d. 12h. 44m. $\frac{3}{4}$ s., and that the year commences at the New Moon following the Autumnal Equinox. The cycle of 19 mean solar years is also assumed to be exactly 235 lunations or 6,939d. 16h. 5m. $\frac{3}{4}$ s., so that the length of the Solar year is reckoned at 365d. 5h. 55m. $\frac{25}{57}$ s., and thus the commencement will advance from the equinox a day in 218 years.

A lunation or a synodical month consisting of 29 $\frac{1}{2}$ days and about $\frac{1}{4}$ of an hour, the months are generally of 30 and 29 days alternately. To avoid Passover, the 15th of Nisan, the 7th month, falling on Monday, Wednesday, or Friday, the days unlawful for observance, the 1st of that month should be on Sunday, Tuesday, Thursday, or Saturday; and there being $(29\frac{1}{2} \times 6 =)$ 177 days from 1st Nisan to the end of the year, the 1st of Tisri, or the beginning of the next year, will be on Tuesday, Thursday, Saturday, or Monday; for 177 divided by 7 leaves 2 for the remainder. The principal rules regarding the commencement of the year are therefore the following:—

(a).—The year begins on the conjunction or New Moon day when its time is before noon or 18h. Jewish time, which begins at sunset, and the day of the week is not Sunday, Wednesday, or Friday, in which case the year begins on the next day. (b).—When the New Moon falls after noon (18h. Jewish time), the year begins on the second day if it is a lawful day of the week, but if otherwise, on the third day. (c).—If the conjunction takes place, in an ordinary year, on Tuesday at or after 9h. 11m. 20s. Jewish time, the year is not to begin on that day, and the next day being Wednesday, an unlawful day, the year is to begin on Thursday. (d).—If in a year immediately following an embolismic year, the conjunction falls on Monday at or after 15h. 32m. 43 $\frac{1}{2}$ s., then only the year begins on Tuesday, as by rule (b). The last two are obviously secondary rules.

The Jewish year 5625, or the 297th cycle, began on Saturday, the 1st October 1864, at 8h. 15m. 46 $\frac{3}{4}$ s. A.M. Gr. M. T., and consequently the 1st cycle began B.C. 3761, October 7th, at 6h. 11m. 20s. Jewish time.

Now, in an ordinary and embolismic year there are 12 and 13 lunations respectively, and therefore their lengths are 354d. 8h. 48m. 40s. and 355d. 21h. 32m. 43 $\frac{1}{2}$ s. By adding its length to the conjunction time of an ordinary or embolismic year, the conjunction time of the following year, and thence, by the above rules, the week-day on which the year begins, and its length in round number of days, will be ascertained. To abridge the calculation, 7 may be rejected, as every 7 days bring the same week-day, and 1 be used to represent Sunday.

Year.	Year in the Cycle.	Conjunction Time. d. h. m. s.	Begins on	Length.
5634	10 Ord.	2 5 45 56 $\frac{3}{4}$ (350+) 4 8 48 10	Mon. Rule α 22nd Sept. 1873	355d. = 50 W. + 5d.
5635	11 Embo.	6 14 31 36 $\frac{1}{2}$ (378+) 5 21 32 43 $\frac{1}{2}$	Sat. Rule α 12th Sept. 1874	383 $\frac{1}{2}$ d. = 54 W. + 5d.
5636	12 Ord.	5 12 7 20 (350+) 4 8 48 40	Thurs. Rule α 30th Sept. 1875	355d. = 50 W. + 5d.
5637	13 "	2 20 56 0 4 8 48 40	Tues. Rule δ 19th Sept. 1876	344d. = 50 W. + 4d.
5638	11 Embo.	0 5 11 40 5 21 32 43 $\frac{1}{2}$	Sat. Rule α 8th Sept. 1877	387 $\frac{1}{2}$ d. = 55 W. + 0d.
5639	15 Ord.	6 3 17 23 $\frac{1}{2}$ 4 8 48 10	Sat. Rule α 25th Sept. 1878	355d. = 50 W. + 5d.

Year.	Year in the Cycle.	Conjunction Time. d. h. m. s.	Begins on	Length.
5640	16 Ord.	3 12 6 $\frac{3}{4}$ 4 8 48 40	Thurs. Rule c 8th Sept. 1879	354d.= 50 W.+4d.
5641	17 Embo.	0 20 54 $\frac{43}{4}$ 5 21 32 $\frac{43}{4}$	Mon. Rule b 6th Sept. 1880	383d.= 54 W.+5d.
5642	18 Ord.	6 18 27 $\frac{26}{4}$	Sat. Rule b 24th Sept. 1881	

Again, in a cycle of 19 years there are 6,939d. 16h. 33m. $\frac{3}{4}$ s., and A.D. 19 years contain 4 leap and 15 common years, or $(19 \times 365 + 4 =)$ 6,939 days exactly. It is therefore easy to find the beginning of every preceding or succeeding cycle in the Christian date. Thus—

Year.	Cycle.	Its Year.	Commencement. d. h. m. s.	Christian Date.
5639	297	15 Ord.	6 3 17 $\frac{23}{4}$	Sat., 28th Sept. 1878.
19	1		(6937+) 2 16 33 $\frac{3}{4}$	
5658	298	15 Ord.	1 19 50 $\frac{26}{4}$	Mon., 27th Sept. 1897.
			Or by subtraction	
5620	296	15 Ord.	3 10 44 20	Thurs., 29th Sept. 1883.

It will be seen from the above that the Jewish ordinary or embolismic year is DEFICIENT, MEAN, or REDUNDANT, that is, is of 353, 354, or 355 days, or of 383, 384, or 385 days. In an ordinary mean year the months have 30 and 29 days alternately; in a deficient year the third month has 29 instead of 30 days; and in a redundant year the second has 30 instead of 29 days. In an embolismic year the sixth month Adar has 30 instead of 29 days and the added month, Ve-Adar, 29.

It will also be seen that a Jewish year beginning on Monday cannot be common, ordinary, or embolismic; for if it be the former, the next year will begin on Friday, and if it be the latter, the next year will begin on Sunday, that is, in either supposition the next year will have to begin on an unlawful day. Similarly, if a year beginning on Thursday be ordinary, it must be either redundant or common; and if it be embolismic, it must be either redundant or deficient. In this way the week day or days of the commencement of the Jewish year of every kind can be ascertained.

The following table gives the names of months, their days, and the week-day likely to fall on the 1st of each month in a Jewish year of every sort, and will serve as a general Jewish calendar:—

Names of Months.	Days.	Ordinary Years.							Embolismic Years.						
		Redundant.			Common.				Redundant.			Deficient.			
		Th	St.	Th	St.	Th	St.	Th	St.	Th	St.	Th	St.	Th	St.
1 Tisri.....	30	M. 1	Th 2	St. 3	Tu 4	Th 5	M. 6	St. 7	M. 8	Th 9	St. 10	M. 11	Th 12	St. 13	Tu. 14
2 Heshvan.....	29	..	..	..	Th.	St.	W.	M.	..	..	..	W.	St.	M.	Th.
3 (Redt.).....	30	W.	St.	M.	..	..	..	..	St.	M.	..	..	..	..	..
3 Kisle.....	30	F.	M.	W.	F.	S.	..	..	F.	M.	W.	..	S.	..	F.
3 (Def.).....	29	..	..	..	..	..	Th.	Tu.	..	..	..	Th.	S.	Tu.	..
4 Tebet.....	29	S.	W.	F.	S.	Tu.	F.	W.	S.	W.	F.	St.	F.	M.	W.
5 Shebet.....	30	M.	Th.	St.	M.	W.	St.	Th.	M.	Th.	St.	St.	Tu.	Th.	M.
6 Adar.....	29	W.	St.	M.	W.	F.	M.	St.	..	..	..	..	..	..	..
6 (Embo.).....	30	..	..	..	..	..	..	..	W.	St.	M.	M.	Th.	St.	W.
Ve-Adar.....	29	..	..	..	..	..	..	..	F.	M.	W.	W.	St.	M.	F.
7 Nisan, or Abib.	30	Th.	S.	Tu.	Th.	St.	Tu.	S.	St.	Tu.	Th.	St.	St.	Tu.	St.
8 Iyar, or Zius.	29	Sat.	Tu.	Th.	St.	M.	Th.	Tu.	M.	Th.	St.	St.	Tu.	Th.	M.
9 Sivan.....	30	S.	W.	F.	S.	Tu.	F.	W.	Tu.	F.	S.	S.	W.	F.	Tu.
10 Tammuz.....	29	Tu.	F.	S.	Tu.	Th.	S.	F.	Th.	S.	Tu.	Tu.	F.	S.	Th.
11 Ab.....	30	W.	St.	M.	W.	F.	M.	St.	F.	M.	W.	W.	St.	M.	F.
12 Elul.....	29	F.	M.	W.	F.	S.	W.	M.	S.	W.	F.	F.	M.	W.	S.

The figures 1, 2, 3, &c., opposite Tisri in the above table are called CHARACTERISTIC, and show the beginning week-day and the length of a Jewish year when placed against it. Thus, the year 5658 begins on Monday, the 27th Sept. 1897, and has 355 days, and its characteristic is 1 by the table.

It may be observed here that in old times the Jewish year began with Nisan and ended with Adar or Ve-Adar, and in modern times it begins with Tisri and ends with Elul, and is called the civil year, to distinguish it from the ecclesiastical year, which begins with Nisan, as in ancient times. It is also a fact worth noting that the beginning of the ecclesiastical year nearly coincides with that of the Shaka year, both differing in their commencement every nineteenth year by a month (*vide* next two pages).

It is also worth remembering that Good Friday succeeds the beginning of Shaka year 15 times in a lunar cycle of 19 years, and precedes in such A.D. years as have the Golden Number 3, 11, 14, or 19; the interval between Easter Sunday, which falls two days after Good Friday, and the Shaka-beginning in either case being about two weeks, a half lunation, or from 11 to 20 days. Thus the Shaka year 1819 begins on Saturday, 3rd April 1897, for which the Golden Number is 17 (*vide* page 3). Now the subsequent Purnima or Full Moon day being about Saturday $(3+14=17)$ 17th April, the Sunday next, or 18th April, is Easter Sunday and 16th April, Good Friday (*vide* next page).

JEWISH AND SHAKA YEARS WITH THEIR COMMENCEMENT IN A.D.
DATE TOGETHER WITH GOOD FRIDAYS.
A.M. 5610—5700 and Shaka 1772—1862, or A.D. 1850—1940.

Jewish Years.	Characteristic.	Beginning of the Civil Years in Christian date.	Beginning of the Ecclesiastical Years in Christian date.	Shaka Years with their beginning in Christian date.	Good Fridays.
5610	1	17 September 1849	14 March 1850	1772, 14 March 1850	29 March 1850
11	10	7 " 50	3 April 51	73, 2 April 51	18 April 51
12	7	27 " 51	21 March 52	74, 21 March 52	9 " 52
13	14	14 " 52	9 April 53	75, 9 April 53	25 March 53
14	1	8 October 53	30 March 54	76, 29 March 54	14 April 54
15	3	23 September 54	20 March 55	77, 19 March 55	6 April 1855
16	12	13 " 55	6 April 56	78, 6 April 56	21 March 56
17	4	30 " 56	26 March 57	79, 26 March 57	10 April 57
18	3	19 " 57	16 " 58	80, 16 " 58	2 " 58
19	9	9 " 58	5 April 59	81, 4 April 59	22 " 59
5620	5	29 September 1859	24 March 1860	1782, 23 March 1860	6 April 1860
21	6	17 " 60	12 " 61	83, 11 April 61	29 March 61
22	9	5 " 61	1 April 62	84, 31 March 62	18 April 62
23	5	25 " 62	21 March 63	85, 20 " 63	3 " 63
24	11	14 " 63	7 April 64	86, 7 April 64	25 March 64
25	3	1 October 64	28 March 65	87, 28 March 65	14 April 1865
26	5	21 September 65	17 " 66	88, 17 " 66	30 March 66
27	8	10 " 66	6 April 67	89, 5 April 67	19 April 67
28	6	30 " 67	24 March 68	90, 23 March 68	10 " 68
29	5	17 " 68	13 " 69	91, 14 " 69	26 March 69
5630	8	6 September 1869	2 April 1870	1792, 2 April 1870	15 April 1870
31	1	26 " 70	23 March 71	93, 22 March 71	7 " 71
32	13	16 " 71	9 April 72	94, 8 April 72	29 March 72
33	5	3 October 72	29 March 73	95, 29 March 73	11 April 73
34	1	22 September 73	19 " 74	96, 19 " 74	3 " 74
35	13	12 September 74	6 April 75	97, 7 April 75	26 March 1875
36	2	30 " 75	26 March 76	98, 26 March 76	14 April 76
37	4	19 " 76	15 " 77	99, 16 " 77	30 March 77
38	10	8 " 77	4 April 78	1800, 3 April 78	19 April 78
39	3	28 " 78	25 March 79	01, 23 March 79	11 " 79
5640	5	18 September 1879	13 Mar. 1880	1802, 10 April 1880	26 March 1880
41	11	6 " 80	31 " 81	03, 30 March 81	15 April 81
42	3	24 " 81	21 " 82	04, 20 " 82	7 " 82
43	12	14 " 82	8 April 83	05, 7 April 83	23 March 83
44	4	2 October 83	27 March 84	06, 26 March 84	11 April 84
45	3	20 September 84	17 March 85	07, 17 March 85	3 April 1885
46	9	10 " 85	6 April 86	08, 5 April 86	23 " 86
47	5	30 " 86	26 March 87	09, 25 March 87	8 " 87
48	6	19 " 87	13 " 88	10, 13 " 88	30 March 88
49	9	6 " 88	2 April 89	11, 1 April 89	19 April 89
5650	5	26 September 1889	22 March 1890	1812, 21 March 1890	4 April 1890
51	11	15 " 90	9 April 91	13, 9 April 91	27 March 91
52	3	3 October 91	29 March 92	14, 29 March 92	15 April 92
53	5	22 September 92	18 " 93	15, 19 " 93	31 March 93
54	8	11 " 93	7 April 94	16, 7 April 94	23 " 94
55	6	1 October 94	26 March 95	17, 27 March 95	12 April 1895

JEWISH AND SHAKA YEARS—continued.

Jewish Years.	Characteristic.	Beginning of the Civil Years in Christian date.	Beginning of the Ecclesiastical Years in Christian date.	Shaka Years with their beginning in Christian date.	Good Fridays.
5656	2	13 September 1895	15 March 1896	1818, 15 March 1896	3 April 1896
57	14	8 " 96	3 April 97	19, 3 April 97	16 " 97
58	1	27 " 97	24 March 98	20, 23 March 98	8 " 98
59	7	17 " 98	12 " 99	21. 11 April 99	31 March 99
5660	14	5 September 1899	31 March 1900	1822, 31 March 1900	13 April 1900
61	1	24 " 1900	21 " 01	23, 21 " 01	5 " 01
62	13	14 " 01	8 April 02	24, 9 April 02	21 March 02
63	2	2 October 02	29 March 03	25, 30 March 03	10 April 03
64	4	23 September 03	17 " 04	26, 18 " 04	1 " 04
65	10	10 September 04	6 April 05	27, 5 April 05	21 April 1905
66	3	30 " 05	27 March 06	28, 25 March 06	6 " 06
67	5	20 " 06	16 " 07	29, 15 " 07	29 March 07
68	11	9 " 07	2 April 08	30, 2 April 08	17 April 08
69	3	26 " 08	23 March 09	31, 22 March 09	9 " 09
5670	12	16 September 1909	10 April 1910	1832, 10 April 1910	25 March 1910
71	4	4 October 10	30 March 11	33, 31 March 11	14 April 11
72	3	23 September 11	19 " 12	34, 19 " 12	5 " 12
73	9	12 " 12	8 April 13	35, 7 April 13	21 March 13
74	5	2 October 13	28 March 14	36, 27 March 14	10 April 14
75	6	21 September 14	16 March 15	37, 16 March 15	2 April 1915
76	9	9 " 15	4 April 16	38, 3 April 16	21 " 16
77	5	28 " 16	24 March 17	39, 24 March 17	6 " 17
78	1	17 " 17	14 " 18	40, 12 April 18	29 March 18
79	13	7 " 18	1 April 19	41, 1 " 19	18 April 19
5680	5	25 September 1919	20 March 1920	1842, 21 March 1920	2 April 1920
81	8	13 " 20	9 April 21	43, 9 April 21	25 March 21
82	1	3 October 21	30 March 22	44, 29 March 22	14 April 22
83	7	23 September 22	18 " 23	45, 18 " 23	30 March 23
84	14	11 " 23	5 April 24	46, 5 April 24	18 April 24
85	1	29 September 24	26 March 25	47, 25 March 25	10 April 1925
86	3	19 " 25	16 " 26	48, 15 " 26	26 March 26
87	12	9 " 26	3 April 27	49, 3 April 27	15 April 27
88	4	27 " 27	22 March 28	50, 22 March 28	6 " 28
89	10	15 " 28	11 April 29	51, 9 April 29	29 March 29
5690	7	5 October 1929	30 March 1930	1852, 31 March 1930	11 April 1930
91	4	23 September 30	19 " 31	53, 20 " 31	3 " 31
92	10	12 " 31	7 April 32	54, 7 April 32	25 March 32
93	3	1 October 32	28 March 33	55, 27 March 33	14 April 33
94	5	21 September 33	17 " 34	56, 16 " 34	30 March 34
95	11	10 September 34	4 April 35	57, 4 April 35	19 April 1935
96	3	28 " 35	24 March 36	58, 24 March 36	10 " 36
97	5	17 " 36	13 " 37	59, 12 April 37	26 March 37
98	8	6 " 37	2 April 38	60, 1 " 38	15 April 38
99	6	26 " 38	21 March 39	61, 22 March 39	7 " 39
5700	9	14 September 1939	9 April 1940	1862, 8 April 1940	22 March 1940

PRINCIPAL ERAS, WITH THE INTERVALS IN DAYS ELAPSED FROM THE BEGINNING OF THE JULIAN PERIOD 'TILL THEIR NOMINAL COMMENCEMENT.

Denomination of the Era, &c.	First day current of the Era.	Chronological date of the Year.	Current Year of the Julian Period.	Interval in Days.
JULIAN EPOCHS.				
Julian Period.....	January 1	B.C. 4713	1	0
Jewish Era of the Creation	October 7	" 3761	953	347,998
Kaliyug and Era of the Deluge (according to Ab-ul-hasan Kuschiar)	February 18	" 3102	1612	588,466
Era of Parasurama	August 7	" 1177	3547	1,291,743
Olympiads	July 1	" 776	3938	1,438,171
Building of Rome (Varro)	April 22	" 753	3961	1,446,502
Era of Nabonassar	February 26	" 747	3967	1,448,638
Nirvana of Buddha	(April 1) ..	" 543	4171	1,523,183
Era of the Seleucidae	October 1	" 312	4402	1,607,739
Samvat Era of Vikramaditya	March 14	" 57	4657	1,700,677
Vulgar or Dionysian Era	January 1	A.D. 1	4714	1,721,424
Shaka Era of Shahivahana	March 14	" 79	4792	1,749,985
Balabhi Samvat	March 14	" 318	5011	1,837,280
Era of the Armenians	July 9	" 552	5265	1,922,866
Hijra Era (Astron. epoch)	July 15	" 622	5335	1,948,409
Era of Yezdijird	June 16	" 632	5345	1,952,063
Parasurama Cycle (3rd)	August 25	" 825	5538	2,022,026
Nepal Newar Era	October ..	" 870	5583	
Jalali Era of Mahk Shah	March 14	" 1079	5792	2,115,285
Shiva-Sinha Samvat of Gujarat	(March 21) ..	" 1111	5826	2,127,664
Tarikh Ilahi, or Era of Akbar	February 9	" 1556	6269	2,289,436
GREGORIAN EPOCHS.				
21st Cycle of 90 years of Grahaparivrithi ..	September 13	" 1776	6489	2,369,987
3rd Cycle (Tehnga account) and 11th Cycle (Tibet account)	April 7	" 1807	6520	2,381,149
Middle of the 19th Century	January 1	" 1851	6564	2,397,124
85th Cycle (of 60 years) of Vrihaspati (Surya Siddhanta)	April 11	" 1856	6569	2,399,051

ORIENTAL NAMES OF THE MONTHS.

Marathi.	Malabar.	Tamil.	Bengali.	Urdu.	Gujarati.
Chaitra.*	Kani or Paratasi.†	Chytram.	Baishakh.‡	Chait.	Chaitra.*
Vaishakh.	Tulam or Arpasi.	Vyasei.	Jyesth.	Byshakh.	Vaishakh or Vaisak.
Jyeshth.	Virehigam or Kartika.	Ani.	Asarh.	Jeth.	Jeth.
Ashadha.	Dhanu or Margati.	Adi.	Shrabhan.	Asarh.	Ashad or Asad.
Shravan.	Magaram or Tai.	Avani.	Bhadra.	Sawan.	Shravan.
Bhadrapad.	Kumbham or Mausi.	Paratasi.	Ashwin.	Bhadun.	Bhadrawo.
Ashwin.	Minom or Pangani.	Arpasi.	Kartik.	Asan.	Ashwan, Asho, or Ashwin.
Kartik.†	Medom or Chaitra.	Kartiga.	Agrahayan or Margasirsha.	Kartik.	Kartik or Kartak.
Margashirsh.	Eddavam or Vyasi.	Margali.	Paush.	Aghan.	Magashar or Margashirsh.
Paush.	Methunam or Ani.	Tye.	Magh.	Pus.	Paush.
Magh.	Karkatagum or Adi.	Mausi.	Phalguna.	Magh.	Magh or Maha.
Phalgun.	Chingam or Avani.	Punguni.	Chaitra.	Phagan.	Phagan.

ORIENTAL NAMES OF THE WEEK-DAYS.

English.	Hindi.	Gujarati.	Marathi.	Candesh.
Sunday	Ravivar	Raviwar or Aditwar	Raviwar or Aditwar	Adityavara
Monday	Somavar	Somwar	Somwar	Somavara
Tuesday	Mangalavar	Mangalwar	Mangalwar	Mangalavara
Wednesday	Budhavar	Budhiwar	Budhiwar	Budhavara
Thursday	Brihaspativar or Guruv	Brihaspatwar or Guruv	Guruv or Brihaspativar	Gurvavara
Friday	Sukravar	Shukarwar	Shukravar	Shukravara
Saturday	Sanichar or Sainvar	Shanivar	Shanivar or Mandwar	Shanivara

* According to the Shaka year.

† Samvat commences with Kartik Shuddha 1st, or Pratipada.

‡ Begins with the Sun's entering Kanya, about 16th September.

§ The year is Sideral and begins about 12th April.

INTRODUCTION TO THE INDIAN CALENDAR

FOR 1897.

IN the following Calendar the Christian months indicated at the top of each page divide the Native months as they appear represented in the space below allotted to their names. January, for example, partakes of the Marwad Hindu months Paush and Magha ; Gujarat, Dekhan, and Konkan Hindu, Margashirsh and Paush ; the Malabar, Dhanu and Magaram, and Bengal, Paush and Magh; the Shahanshahi Parsi months Tir and Amardad, Kadmi Parsi, Amardad and Sharivar, or the date of the Naoroz 139 to 169; the Muhammadan months Rajab and Sha'aban ; Jewish months Tebet and Shebet.

In the respective columns, the 1st of January corresponds with the 13th of Paush Vady Maru, and 13th of Margashirsh Vady Gujarat, Dekhan, and Konkan ; the 19th of DHANU, Malabar, and 19th of PAUSH, Bengal ; the 19th TIR, Shahanshahi Parsi, and the 19th AMARDAD, Kadmi Parsi, or the 139th day of Naoroz ; with the 26th of Rajab Muhammadan ; and the 28th of TEBET of the Jewish reckoning ; and so on throughout the year,

The Kshaya or struck-out Lunar days of Hindus are shown below the principal ones, as, opposite to 28th of January $\frac{10}{11}$

Fast on Sankashti Chaturthi or 4th Vady is kept up till the rising of the Moon and hence the time of moonrise is shown on this fast day. On Gunesh Chaturthi the Moon is not seen, and hence the moonset time is given on this day (*vide* 31st August).

The endeavour is made to discriminate the Feasts and Festivals of each nation by different sorts of type, as above : the Hindu, for example, is distinguished by Roman small letters, as Paush Vady; the Malabar, Bengal, and Jewish by Roman capitals, as MAGARAM ; the Parsi by small capitals, as AMARDAD ; and the Muhammadan by italic small letters, as *Sha'aban*.

February.

CHRISTIAN.	HINDU.	PARSI.	
Day of the Week.	Day of the Month.	Day of the Month.	
	Maru or Marvadi.	Maru or Marvadi.	
	Gujarat, Dekhan & Konkan.	Gujarat, Dekhan & Konkan.	
	Malabar and Bengal.	Malabar and Bengal.	
	Shahanshahi.	Shahanshahi.	
	Kadmi or Naotuz.	Kadmi or Naotuz.	
	Muhammadan.	Muhammadan.	
	Jewish.	Jewish.	
			Maru : <i>Magh Vady</i> 30th— <i>Phalgun</i> } Shaka....1818 Vady 12th Gujarat, Dekhan and Konkan : <i>Paush</i> } Vady 30th— <i>Magh Vady</i> 12th Samvat ..1953 Malabar : <i>Maguram</i> 21st— <i>Kanbam</i> 18th Cy. Pa ..1072 Bengal : <i>Magh</i> 21st— <i>Phalgun</i> 18th.... Bl. San ..1303 Shahanshahi : <i>Amardad</i> 20th— <i>Shari-</i> } <i>var</i> 17th A.Y.....1266 Kadmi : <i>Sharvar</i> 20th— <i>Meher</i> 17th, or } <i>Naoroz</i> 170—197..... MUHAMMADAN : <i>Sha'aban</i> 29th— <i>Ramazan</i> 26th Hijra.....1314 Fasli 1306 Shahur San 1297 JEWISH : <i>Shebet</i> 29th— <i>Adar</i> 26th .....A.M. 5657

Mon.	1	15	30	21	20	170	28	29	{ Mahodaya Parva, Somavati and Darsha Amavasya, Hindu.—
									BEHRAM ROZ HAKKAR, Parsi.—ANTIOCHUS EPIPHANES' MEMORIAL, Jewish Feast.
Tu.	2	1	1	22	21	171	29	30	Magh Shuddhi, Maru, Gujarat, Dekhan and Konkan, 4th month, Sam. 1953, Hindu.
Wed.	3	2	2	23	22	172	1	1	1 <i>Ramazan</i> , 9th month. A.H. 1314; <i>Roz</i> or <i>Fast</i> commences Muhammadan, - ADAR, 6th Jewish month, A.M. 5657.
Th.	4	3	3	24	23	173	2	2	
Fr.	5	4	4	25	24	174	3	3	Ganesh Jayanti and Vinayaki Chaturthi, Hindu.
Sat.	6	5	5	26	25	175	4	4	Vasant Panchami, Hindu.
S	7	6	6	27	26	176	5	5	PATASHAM GAHAMBAR, Kad. Parsi.
Mon.	8	6	6	28	27	177	6	6	
Tu.	9	7	7	29	28	178	7	7	Ratha Saptami and Bhushma Ashtami, Hindu.—MOSES' DEATH, Jewish Fast.
Wed.	10	8	8	30	29	179	8	8	Durga Ashtami, Hindu.
Th.	11	9	9	1	30	180	9	9	KAMRAM, 6th Malabar month, Cy. Pa. 1072.—PHALGUN, 11th month of Bengal, San. 1303.
Fr.	12	10	10	2	1	181	10	10	SHARIVAR, 6th Shahar and MEHER, 7th Kad. Parsi month, A.Y. 1266.
Sat.	13	11	11	3	2	182	11	11	Jaya Ekadashi, Hindu.
S	14	12	12	4	3	183	12	12	Pradosh, Hindu.—ARDIBEHESUT ROZ HAKKAR, Parsi.
Mon.	15	13	13	5	4	184	13	13	SHARIVARGAN JASAN, Shaban. Parsi.— <i>Bismilla Urs</i> , Muhammadan.—FAST OF ESTHER, Jewish.
Tu.	16	14	14	6	5	185	14	14	
Wed.	17	30	15	7	6	186	15	15	{ Magh Shan ends. Jatra at Hunsraj Karamsi's Temple near Byenlla Budge, and at Shri Siddheshwar's at Ghodap Dev, Mount Road, Hindu.
Th.	18	1	1	8	7	187	16	16	Magh Vady, Gujarat, Dekhan and Konkan; Phalgun Vady Maru, Hindu.
Fr.	19	2	2	9	8	188	17	17	YOM ESTHER, Jewish Feast, Jewish.
Sat.	20	3	3	10	9	189	18	18	Sankashti Chaturthi; Mourise 9h. 3m. P.M., Hindu.—ADAR ROZ HAKKAR, Parsi.
S	21	4	4	11	10	190	19	19	
Mon.	22	6	6	12	11	191	20	20	
Tu.	23	7	7	13	12	192	21	21	Kaf' Inam Ali, or Night of Ali, Shiah Muhammadan.
Wed.	24	8	8	14	13	193	22	22	Kala Ashtami. Hindu.— <i>Hazrat Ali</i> , Shiah Muhammadan.—DEDICATION OF ZERUBBABEL'S TEMPLE, Jewish Feast.
Th.	25	9	9	15	14	194	23	23	Ramdas Navami, Hindu.— <i>Lailat-ul-Kadra</i> , Shiah Muhammadan.
Fr.	26	10	10	16	15	195	24	24	
Sat.	27	11	11	17	16	196	25	25	Vijaya Ekadashi, Hindu.—MEHERGAN JASAN, Kad. Parsi.
S	28	12	12	18	17	197	26	26	Pradosh, Hindu.—SEROSE ROZ HAKKAR, Parsi.

March.

CHRISTIAN.	HINDU.	PARSI.	
Day of the Week.	Day of the Month.	Maru or Marvadi.	
		Gujarat, Dekhan & Konkan.	
		Malabar and Bengali.	
		Shahanshahi.	
		Kadmi or Nauroz.	
		Muhammadian.	
		Jewish.	
			Maru: <i>Phalgun Vady 13th—Chaitra</i> } Shaka ..1818 Vady 13th..... Gujarat, Dekhan & Konkan, <i>Magh</i> } Samvat ..1953 Vady 13th— <i>Phalgun Vady 13th</i> Malabar: <i>Kambam 19th—Minom 19th</i> Cy. Pa. ..1072 Bengal: <i>Phalgun 19th—Chaitra 19th</i> ..Bl. San...1303 Shahanshahi: <i>Sharwar 18th—Meher</i> } 18th Kadmi: <i>Meher 18th—Aban 18th</i> , or } A. Y. ....1266 <i>Nauroz 198—228</i> MUHAMMADAN: <i>Ramazan 27th—Shavval 27th</i> Hijra .....1314 Fasli .....1306 Shahur San.1297 JEWISH: <i>Adar 27th—Ve-Adah 27th</i>.....A.M.....5657
Mon.	1 13 13 19 18	198 27 27	Maha Shivratri Hindu.— <i>Lailat-ul-Kadr</i> , Sunni Muhammadan.
Tu.	2 14 14 20 19	199 28 28	REPEAL OF THE GREEN DECREE, Jewish Feast.
Wed.	3 15 30 21 20	200 29 29	Darsha Amava-sya, Hindu.—BEHRAM ROZ HAMKAR, Parsi.
Th.	4 1 1 22 21	201 30 30	Phalgun Shuddh, Maru, Gujarat, Dekhan and Konkan, 5th month, Sam. 1953, and 12th month of Shaka 1918, Hindu, <i>Shavval</i> , 10th month, A.H. 1314: ' <i>Id-ul-Fitr</i> or <i>Ramazan</i> 'Id Muhammadan.—VE-ADAR EMBOLISTIC Jewish month, A.M. 5657.
Fr.	5 2 2 23 22	202 1 1	Ramazan 'Id 2nd Day, Muhammadan.
Sat.	6 3 3 24 23	203 2 2	Vinayaki Chaturthi, Hindu.
S	7 4 4 25 24	204 3 3	
Mon.	8 5 5 26 25	205 4 4	
Tu.	9 6 6 27 26	206 5 5	PATA-NAM GAHAMBAR, Shahan and KATHREM GAHAMBAR, Kad. Parsi.
Wed.	10 7 7 28 27	207 6 6	
Th.	11 8 8 29 28	208 7 7	Durga Ashtami, Hindu.
Fr.	12 9 9 30 29	209 8 8	
Sat.	13 9 9 1 30	210 9 9	MINOM, 7th Malabar month, Cy. Pa. 1972.—CHAITRA, 12th month of Bengal, San. 1303.
S	14 10 10 2 1	211 10 10	MEHER, 7th Shahan, and ABAN, 8th Kad., Parsi month, A.Y. 1266.
Mon.	15 11 11 3 2	212 11 11	Amalaki Ekadashi, Hindu.
Tu.	16 12 12 4 3	213 12 12	Rang Dwadashi, Konkani and Pradosh, Hindu.—ARDIBEHESHT ROZ HAMKAR, Parsi.
Wed.	17 14 14 5 4	214 13 13	Urs at Matunga, Muhammadan.
Th.	18 30 15 6 5	215 14 14	Intashani Purnima or Holi and Chowmasa Shirwak, Hindu.—PURIM, Jewish Fast.
Fr.	19 1 1 7 6	216 15 15	Phalgun Vady, Gujarat, Dekhan and Konkan and Chaitra Vady, Maru, Hindu.—PURIM, 2nd Day, Jewish Feast.
Sat.	20 2 2 8 7	217 16 16	
S	21 3 3 9 8	218 17 17	Sankasti Chaturthi; Moonrise, 8h. 54m. P.M., Hindu.—JAMSHIDI NAUROZ, Parsi.
Mon.	22 4 4 10 9	219 18 18	ADAR ROZ HAMKAR, Parsi.
Tu.	23 5 5 11 10	220 19 19	Rang Panchami, Deshi, Hindu.—ABAN JASAN, Kad. Parsi.
Wed.	24 6 6 12 11	221 20 20	
Th.	25 7 7 13 12	222 21 21	Kala Ashtami, Hindu.
Fr.	26 8 8 14 13	223 22 22	
Sat.	27 9 9 15 14	224 23 23	
S	28 10 10 16 15	225 24 24	Papmochani Smart Ekadashi, Hindu.
Mon.	29 12 12 17 16	226 25 25	Papmochani Bhagwat Ekadashi, Hindu.—MEHERGAN JASAN, Shahan, Parsi.
Tu.	30 13 13 18 17	227 26 26	Pradosh, Hindu.—SEROSH ROZ HAMKAR, Parsi.
Wed.	31 13 13 19 18	228 27 27	Shivaratri, Hindu.

April.

CHRISTIAN.	HINDU.				PARSI.		JEWISH.	
	Day of the Week.	Day of the Month.	Maru or Marwadi.	Gujarat, Dekhan & Konkan.	Malabar and Bengal.	Shahanshahi.	Kadmi or Naorozi.	
								Maru: <i>Chaitra</i> Vady 14th— <i>Vaishakh</i> } Shaka. 1818-19 Vady 14th..... } Gujarat, Dekhan and Konkan: <i>Phalgun</i> } Samvat ..1953 Vady 14th— <i>Chaitra</i> Vady 14th.... } Malabar: <i>Minom</i> 20th— <i>Medam</i> 19th..Cy. Pa. ..1072 Bengal: <i>Chaitra</i> 20th— <i>Vaishakh</i> 19th..Bl. San.1303-4 Parsi: { <i>Shahanshahi</i> : <i>Meher</i> 19th— <i>Aban</i> 18th. } { <i>Kadmi</i> : <i>Aban</i> 19th— <i>Adar</i> 19th, or } A.Y. ....1266 { <i>Naorozi</i> 229—258 } MUHAMMADAN: <i>Shawwal</i> 28th— <i>Zil Ka'adah</i> 27th Hijra ....1314 Fasil.....1306 ShahurSan 1297 JEWISH: <i>Ve-Adar</i> 28th— <i>Nisan</i> 28th .....A.M. ....5657
Th.	1	14	14	20	19	229	28	28 Darsha Amavasya, Hindu.
Fr.	2	15	30	21	20	230	29	29 BEHRAM ROZ HAKKAR, Parsi.
Sat.	3	1	1	22	21	231	30	1 { <i>Chaitra</i> Shuddh, Maru, Gujarat, Dekhan and Konkan, 6th month Sam. 1953; 1st of Shaka 1819; Vasant Navaratra and Ghudi- padawa, Hindu.—NISAN, 7th Jewish month, A.M. 5657.
S	4	2	2	23	22	232	1	2 Matsy Jayanti, Hindu. — <i>Zil Ka'adah</i> , 11th Muhammadan month, A.H. 1314.
Mon.	5	3	3	24	23	233	2	3 Gauri Tritiya, Hindu.
Tu.	6	4	4	25	24	234	3	4 Vinayaki Chaturthi, Hindu.
Wed.	7	5	5	26	25	235	4	5
Th.	8	6	6	27	26	236	5	6 EATHREM GAHAMBAR, Shahan. Parsi.
Fr.	9	7	7	28	27	237	6	7
Sat.	10	8	8	29	28	238	7	8 Durga Ashtami, Hindu.
S	11	9	9	30	29	239	8	9 Rama Navami, Hindu.
Mon.	12	10	10	1	30	240	9	10 MEDAM, 8th Malabar month, Cy. Pa. 1072 —VAISHAKH. 1st month of Bengal San. 1304.—MIRIAM'S DEATH, Jewish Fast.
Tu.	13	11	11	2	1	241	10	11 Kamada Ekadashi, Hindu.—ABAN, 8th Shaban, and ADAR, 9th Kad. Parsi month, A.Y. 1266.
Wed.	14	12	12	3	2	242	11	12 Pradosh, Hindu.
Th.	15	13	13	4	3	243	12	13 ARDIBEHESHT ROZ HAKKAR, Parsi.
Fr.	16	14	14	5	4	244	13	14 Jatra at Mahalakshmi, Unai Jatra in Gujarat, Hindu.— <i>Urs</i> of <i>Shah Memon</i> at Mahim, Muhammadan.
Sat.	17	15	15	6	5	245	14	15 Hanuman Jayanti, Vaishakh-snan begins, Hindu.—PESACH or the PASSOVER, Jewish Feast.
S	18	1	1	7	6	246	15	16 { <i>Chaitra</i> Vady, Gujarat, Dekhan and Konkan; <i>Vaishakh</i> Vady, Maru, Hindu.—OBLATION OF THE FIRST FRUITS, Jewish Feast.
Mon.	19	2	2	8	7	247	16	17 <i>Chara-gan-i-Bandah Nawaz</i> , Muhammadan.
Tu.	20	4	4	9	8	248	17	18 Angarki Sankashti Chaturthi; Moonrise 9h. 55m. P.M., Hindu.
Wed.	21	5	5	10	9	249	18	19 ADARGAN JASAN, Kad., and ADAR ROZ HAKKAR, Parsi.
Th.	22	6	6	11	10	250	19	20 ABAN JASAN, Shahan. Parsi.
Fr.	23	7	7	12	11	251	20	21 PASSOVER ends, Jewish Feast.
Sat.	24	8	8	13	12	252	21	22 Kala Ashtami, Hindu.
S	25	9	9	14	13	253	22	23
Mon.	26	10	10	15	14	254	23	24 JOSHUA'S DEATH, Jewish Fast.
Tu.	27	11	11	16	15	255	24	25 Varuthini Ekadashi, Hindu.
Wed.	28	12	12	17	16	256	25	26
Th.	29	13	13	18	17	257	26	27 Pradosh and Shivaratri, Hindu.—SEROSH ROZ HAKKAR, Parsi.
Fr.	30	14	14	19	18	258	27	28

May.

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July.

CHRISTIAN.	HINDU. PARSI.										
Day of the Week.	Day of the Month.	Maru or Marwadi.	Gujarat, Dekhan & Konkan.	Malabar and Bengal.	Shahanshahi.	Kadmi or Navroz.	Muhammadan.	Jewish.			
									HINDU.	{ Maru : <i>Ashadh Shuddh 1st—Shravan Shuddh 2nd</i> Shaka.. 1819 Gujarat, Dekhan and Konkan : <i>Ashadh Shuddh 1st—Shravan Shuddh 2nd</i> Samvat. 1953 Malabar: <i>Methunam 19th—Karkatagami</i> 17th Cy. Pa. 1072 Bengal : <i>Ashadh 19th—Shravan 17th</i> B. San.. 1304	
									PARSI..	{ Shahanshahi : <i>Deh 20th—Bahman 20th.</i> Kadmi : <i>Bahman 20th—Aspandarmad 20th, or Navroz 320—350</i> } A.Y.... 1266	
									MUHAMMADAN:	<i>Muharram 29th—Safar 30th</i> .. Hijra. 1315 Fasil 1307 Shahur San. 1298	
									JEWISH :	<i>Tammuz 1st—Ab 2nd</i> A.M. 5657	
Th.	1	1	1	19	20	320	20	1	{	<i>Ashadh Shuddh, Maru, Gujarat, Dekhan and Konkan, 9th month, Sam. 1953, Hindu.—BEHRAM ROZ HAMKAR, Parsi.—TAMMUZ, 10th Jewish month, A.M. 5657.</i>	
Fr.	2	2	2	20	21	321	1	2	<i>Safar, 2nd Muhammadan month, A.H. 1315.</i>		
Sat.	3	3	3	21	22	322	2	3	Vinayaki Chaturthi, Hindu.		
S	4	4	4	22	23	323	3	4			
Mon.	5	5	5	23	24	324	4	5			
Tu.	6	6	6	24	25	325	5	6			
Wed.	7	7	7	25	26	326	6	7	Durga Ashtami, Hindu.		
Th.	8	8	8	26	27	327	7	8			
Fr.	9	9	9	27	28	328	8	9	TAKING OF JERUSALEM, Jewish Fast.		
Sat.	10	10	10	28	29	329	9	10	Shayam Ekadashi, Chaturmasya begins, Hindu.		
S	11	11	11	29	30	330	10	11	Pradosh, Hindu.		
Mon.	12	12	12	30	1	331	11	12	BAHMAN, 11th Shahan., and ASPANDARMAD, 12th Kad. Parsi month, A.Y. 1266.		
Tu.	13	13	13	31	2	332	12	13	BAHMANGAN JASAN, Shahan. Parsi.— <i>Shaikh Mashri Urs</i> at Mahim, Muhammadan.		
Wed.	14	14	14	32	3	333	13	14	Vyas-puja or Priest-worship and Chaumasa begins, Shravaka, Hindu.—ARDIBEHST ROZ HAMKAR, Parsi.		
Th.	15	15	15	1	4	334	14	15	{ Ashadha Vady, Gujarat, Dekhan and Konkan, Shravan Vady Maru, Kark Sankranti, Hindu.—KARKATAGAM, 11th Malabar month. Cy. Pa. 1072.—SHRAVAN, 4th month of Bengal San. 1304.		
Fr.	16	16	16	2	5	335	15	16	ASPANDARMAD JASAN, Kad. Parsi.		
Sat.	17	17	17	3	6	336	16	17	Shankashti Chaturthi; Moonrise 9h. 6m. P.M.—YOM TAMMUZ, Jewish Fast.		
S	18	18	18	4	7	337	17	18			
Mon.	19	19	19	5	8	338	18	19			
Tu.	20	20	20	6	9	339	19	20	ADAR ROZ HAMKAR, Parsi.		
Wed.	21	21	21	7	10	340	20	21	Kala Ashtami, Hindu.— <i>Chahum</i> , Shah Muhammadan.		
Th.	22	22	22	8	11	341	21	22			
Fr.	23	23	23	9	12	342	22	23			
Sat.	24	24	24	10	13	343	23	24			
S	25	25	25	11	14	344	24	25	Kamika Ekadashi, Hindu.		
Mon.	26	26	26	12	15	345	25	26	Soma Pradosh, Hindu.		
Tu.	27	27	27	13	16	346	26	27	Shivaratri, Hindu.		
Wed.	28	28	28	14	17	347	27	28	SEROSH ROZ HAMKAR, Parsi.— <i>Akhir-4-Chahar Shamda</i> , Muhammadan.		
Th.	29	29	29	15	18	348	28	29	Darsha Anavasya and Lamp-worship, Hindu.— <i>Kat'l Imam Hussein</i> , Shah Muhammadan.		
Fr.	30	30	30	1	16	19	349	30	Shravan Shuddh, Maru, Gujarat, Dekhan and Konkan, 10th month, Sam. 1953, Hindu.—AB, 11th Jewish month, A.M. 5657.		
at.	32	2	1	17	20	350	30	2	BEHRAM ROZ HAMKAR, Parsi.		

November.

CHRISTIAN.	HINDU.	PARSI.	
Day of the Week.	Day of the Month.	Marn or Marwadi.	
		Gujarat, Dekhan & Konkan.	
		Malabar and Bengal.	
		Shahanshahi.	
		Kadmi or Naoroz.	
		Muhammadi.	
		Jewish.	
			Marn: <i>Kartik Shuddh 7th—Marga-shirsh Shuddh 7th</i> Shaka.....1819
			Gujarat, Dekhan and Konkan: <i>Kartik Shuddh 7th—Margashirsh Shuddh 7th</i> Samvat ....1954
			Malabar: <i>Tulam 17th—Virchigam 16th</i> Cy. Pa. ...1073
			Bengal: <i>Kartik 17th—Margashirsh 16th</i> Bl. San ...1304
			Shahanshahi: <i>Ardebeshesht 18th—Khurdad 17th</i> A.Y. ....1267
			Kadmi: <i>Khurdad 18th—Tir 17th, or Naoroz 78—107</i>
			MUHAMMADAN: <i>Jumad-ul-Akhir 5th—Rajab 5th</i> Hijra.....1315
			..... Fasli .....1307
			..... ShahurSan,1298
			JEWISH: <i>Heshvan 6th—Kislev 6th</i> A.M. ....5668

Mon.	1	7	17	18	78	5	6	FAST OF ZEDEKIAH, Jewish.
Tu.	2	8	18	19	79	6	7	Durga Ashtami, Hindu.
Wed.	3	9	19	20	80	7	8	BEHRAM ROZ HAMKAR, Parsi.
Th.	4	10	20	21	81	8	9	
Fr.	5	11	21	22	82	9	10	Prabodhini Ekadashi, Fair at Alandi, near Poona, Hindu.
Sat.	6	12	22	23	83	10	11	Tulsi-Vivaha or marriage and end of Chaturmasya; Shani Pradosh, Hindu.
S	7	13	23	24	84	11	12	Vaikunth Chaturdashi, and Jatra at Nageshvar Temple at Avase, Hindu.— <i>Urs-i-Kadr-Wali</i> , Muhammadan.
Mon.	8	14	24	25	85	12	13	Tripuri Purnima, Hindu.
Tu.	9	30	15	25	86	13	14	Kartik snan ends, Hindu.
Wed.	10	1	26	27	87	14	15	Kartik Vady, Gujarat, Dekhan and Konkan; Margashirsh Vady, Maru, Hindu.
Th.	11	2	27	28	88	15	16	
Fr.	12	3	28	29	89	16	17	
Sat.	13	4	29	30	90	17	18	Sankashti Chatarthi; Moonrise 8h. 29m. P.M., Hindu.
S	14	5	30	1	91	18	19	End of Mahalaya Hindu.—KHURDAD, 3rd Shahan., and TIR, 4th Kad. Parsi month, A.Y. 1267.
Mon.	15	6	1	2	92	19	20	VIRCHIGAM, 3rd Malabar month, Cy. Pa. 1073.—MARGA-SHIRSH, 8th month of Bengal San. 1304.
Tu.	16	7	2	3	93	20	21	ARDEBESHESHT ROZ HAMKAR, Parsi.
Wed.	17	8	3	4	94	21	22	Kala Ashtami, Hindu.
Th.	18	9	4	5	95	22	23	
Fr.	19	10	5	6	96	23	24	KHURDAD JASAN, Shahan. Parsi.
Sat.	20	11	6	7	97	24	27	Utpati Ekadashi, and Jatra at Shankaracharya Swami's, Hindu.
S	21	12	7	8	98	25	26	
Mon.	22	13	8	9	99	26	27	Soma Pradosh and Shivaratri, Hindu.—ADAB ROZ HAMKAR, Parsi.
Tu.	23	14	9	10	100	27	28	
Wed.	24	15	10	11	101	28	29	Narsha Amavasya, and Fair at Navewadi, Agiary Lane, Hindu.
Th.	25	1	11	12	102	29	30	MEDIOSHAM GAHAMBAR, Kad. Parsi.
Fr.	26	2	12	13	103	1	1	Margashirsh Shuddh, Marn, Gujarat, Dekhan and Konkan, 2nd month, Sam. 1954, Hindu.
Sat.	27	3	13	14	104	2	2	TIR JASAN, Kad. Parsi.— <i>Rajab</i> , 7th month, A.H. 1315, and <i>Fatima-Fa</i> , Muhammadan.—KISLEV, 3rd Jewish month, A.M. 5658.
S	28	5	14	15	105	3	3	
Mon.	29	6	15	16	106	4	4	Vinayaki Chaturthi, Hindu.
Tu.	30	7	16	17	107	5	5	Champa Shashti, Hindu.— <i>Fitra-ul-Id</i> , Muhammadan.
								SHEROSH ROZ HAMKAR, Parsi.

December.

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FALL OF RAIN AT (BYCULLA) BOMBAY. FROM 1830 TO 1895.

Years.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Total at Byculla.
1830 ..	....	20.96	32.46	10.16	7.78	....	....	71.36
1 ..	....	22.46	27.31	27.64	22.34	2.08	....	101.88
2 ..	....	13.63	48.05	4.65	7.11	0.65	....	74.09
3 ..	....	12.50	21.80	13.35	23.54	0.20	....	71.39
4 ..	....	14.16	21.83	18.05	12.55	3.88	....	70.47
5 ..	....	9.99	4.27	35.76	12.17	0.12	....	62.61
6 ..	....	21.36	24.53	37.11	4.69	....	....	87.99
7 ..	....	12.61	21.39	22.43	5.15	....	....	64.58
8 ..	....	29.70	6.70	7.34	5.04	....	....	50.78
9 ..	....	18.28	32.19	18.45	4.70	....	....	73.62
1840 ..	....	25.04	24.24	4.20	7.55	2.12	....	63.15
1 ..	....	25.27	21.21	20.35	1.27	3.21	....	71.31
2 ..	....	16.84	26.45	37.10	10.41	4.36	....	95.16
3 ..	....	9.33	22.49	18.20	9.00	0.25	....	59.27
4 ..	....	14.17	35.52	6.55	9.16	....	....	65.40
5 ..	....	19.70	20.44	6.56	8.03	....	....	54.73
6 ..	....	31.71	40.55	5.60	8.45	1.16	....	87.47
7 ..	....	35.47	16.80	8.92	5.80	0.32	....	67.31
8 ..	....	42.37	13.83	7.87	4.01	5.34	....	73.42
9 ..	....	22.82	51.68	13.66	29.65	1.07	....	11.88
1850 ..	....	17.69	19.13	6.39	4.56	3.38	....	51.15
1 ..	....	30.73	46.97	23.83	4.61	....	....	06.14
2 ..	....	24.75	24.84	10.54	15.21	0.12	....	75.46
3 ..	....	38.39	14.32	8.57	8.37	....	....	69.65
4 ..	....	19.28	35.95	3.90	13.61	1.75	....	74.49
5 ..	....	18.18	11.80	3.15	6.91	0.06	....	35.10
6 ..	0.66	25.46	26.94	9.17	8.85	....	....	71.08
7 ..	1.81	16.81	22.11	20.20	18.30	....	....	79.23
8 ..	1.35	15.28	22.64	9.50	12.53	....	....	61.90
9 ..	....	28.99	30.87	15.71	6.27	....	....	81.84
1860 ..	0.06	31.62	26.07	9.13	7.77	....	....	74.65
1 ..	0.17	27.74	38.69	36.35	3.13	....	....	106.08
2 ..	....	22.43	16.92	13.65	24.56	....	....	76.56
3 ..	0.12	31.44	26.89	13.35	8.53	....	....	80.33
4 ..	....	25.65	13.72	11.42	5.21	....	....	66.00
5 ..	....	14.13	16.47	39.11	3.75	....	....	73.46
6 ..	....	17.56	47.07	23.87	3.89	....	....	92.39
7 ..	....	11.04	35.89	15.13	8.09	3.42	....	73.57
8 ..	....	21.18	26.65	23.95	6.45	0.20	....	78.43
9 ..	0.04	29.56	28.93	28.67	24.97	3.22	....	115.39
1870 ..	0.22	24.25	29.14	11.07	11.12	5.26	....	81.06
1 ..	....	13.96	16.41	8.96	7.87	....	....	47.20
2 ..	....	31.70	28.89	10.62	16.40	....	....	87.61
3 ..	1.15	17.40	21.29	35.77	11.81	....	....	87.42
4 ..	....	21.04	46.50	11.24	14.78	....	....	93.56
5 ..	....	26.75	16.01	15.91	23.38	....	....	88.08
6 ..	....	13.53	27.34	11.94	6.12	....	....	58.93
7 ..	....	20.06	12.93	13.41	7.18	7.58	....	70.46
8 ..	....	25.14	48.59	20.03	18.80	8.67	1.87*	123.10
9 ..	4.01	20.89	16.06	25.23	6.64	0.55	....	73.41
1880 ..	....	17.52	21.27	4.50	26.02	1.66	....	77.23
1 ..	0.27	11.87	33.73	22.16	6.37	2.25	....	77.51
2 ..	....	32.76	10.73	22.9	10.83	0.49	....	77.71
3 ..	0.61	22.77	37.05	15.57	13.16	10.72	0.65	100.53
4 ..	....	13.55	26.78	17.81	17.84	2.19	....	80.17
5 ..	....	5.70	23.34	29.18	9.61	5.90	....	73.76
6 ..	1.23	39.04	36.73	8.29	5.55	3.09	0.50	94.43
7 ..	....	24.26	35.65	18.73	11.27	2.62	0.89	93.42
8 ..	....	18.51	24.99	11.49	3.56	0.69	1.74	160.98
9 ..	....	19.47	36.21	11.24	3.38	5.33	....	75.63
1890 ..	0.32	31.34	23.26	13.04	9.34	....	0.50	77.80
1 ..	....	17.00	48.68	5.17	25.32	0.98	....	97.15
2 ..	....	13.17	32.18	43.63	33.73	2.24	1.80	126.75
3 ..	3.84	39.24	22.46	17.89	7.69	....	....	81.12
4 ..	....	23.13	37.25	11.13	16.81	4.21	....	92.53
5 ..	....	20.93	21.17	18.06	14.60	4.10	....	578.86
6 ..	0.15	27.27	40.10	20.41	1.50	....	....	89.43

* November rain should not be included.

† 26 cents. fell in March.

‡ 2.12 inches fell in January and 22 cents. in February. § 10 Cents fell in January 1895.

NATIVE FESTIVALS, FASTS, AND OBSERVANCES FOR 1897.

HINDU FESTIVALS, &c.

THE Hindu festivals are so numerous, and the observances of them are so intricate, that it is often bewildering to endeavour to describe them. The writers of the Hindu legends have set such enormous merit on the observances of each of them, as to surpass all human comprehension, and unhesitatingly say that those observances themselves will secure heaven.

MAKAR SANKRANTI.—On this day (6th of Paus Vady) the sun enters the sign of "MAKAR"—a monster having the head and four legs of an antelope, and the body and tail of a fish corresponding to Capricorn. It occurs on the 1st of the solar month Magh. Great rejoicings are held among the Hindus, but particularly among the Brahmans, on the feast of Makar Sankranti. From this day, when the sun reaches the most southern, till the time of his leaving the northern sign "Karka" or Cancer till he again returns to Makar is called Dakshinayana. The days of Uttarayana are reckoned lucky, and those of Dakshinayana unlucky. During the days of Dakshinayana, it is said, the gates of heaven are shut, and in the Uttarayana they are open. For the good to die in the Uttarayana is considered more blessed, because they are said to get immediate entrance into heaven; but if they die in the Dakshinayana they have to wait outside the gates till the Uttarayana sets in. In Uttarayana, Munj—the ceremony of investing youths with the sacred triple thread—and marriages are celebrated. On the day of Makar Sankranti, just at the time of the sun's entrance into the sign, the Hindus go to the sea, accompanied by a Brahman priest, to bathe; there they rub their bodies with tila or sesamum seed, the favourite grain of the sun, and wash themselves in the manner prescribed in the Shastras. The Brahman then repeats certain incantations suited to the occasion, and closes the ceremony by receiving adoration and a present of money for himself. On their return home they invite Brahmans, present them with cups of bell-metal filled with tila seed, and with money, according to the ability of the Yajaman or worshipper; some present copper pots, new dhotars, umbrellas, &c., and the whole family receives benediction from them, which is done by the Brahmans repeating certain words, and throwing on their heads a few grains of red-coloured rice. After the performance of this ceremony, they go to take their meals, which consist of sweetmeats. They invite their friends and relations to dinner; and towards evening they wear new clothes, gold and other ornaments, and frequent the houses of their friends and relations, distributing tila seed mixed with sugar. At the time of putting the tila into the parties' hands they repeat these words: "Receive these tila seeds mixed with sugar, and be friendly with me throughout the year." All the praise and prayers offered this day are to the sun, and to no other god. The second day of Sankranti is named Kar and is generally celebrated by the women making small presents among those of their own sex.—*Vide 12th January.*

VASANT PANCHAMI, on the 5th of Magha Shuddh, seems to have been instituted in honour of the spring, which season is personified under the name of Vasanta, who is fabled as attending on Kama, the god of love.—*Vide 6th February.*

RATHSAPTAMI (from *Ratha*, a car; and *Saptami*, 7th day of the month) is the 7th of Magha Shuddh, and is dedicated to the worship of the sun. This day is the beginning of the Manvantara, or period embracing the reign of Manu, of which fourteen govern in succession during each *Kalpa*, or grand period of creation and destruction. The present age is the 7th Manvantara of this *Kalpa*; and at the commencement of this period a new sun is supposed to have mounted his chariot.—*Vide 8th February.*

MAHA SHIVARATRI.—A celebrated festival in honour of Shiva, held on the 14th of the Krishna-paksh of Magha, during which the Linga or Phallus is worshipped. Vady Chaturdashi, or the 29th of every month, is kept sacred by the votaries of Shiva, and especially by women, but Magh Vady Chaturdashi has obtained the peculiar epithet of Magh Shivaratri, or the great night of Shiva. The Hindu legends account for its celebrity among the rest of Shivaratris in the following manner:—In time immemorial, an archer of wicked and licentious habits went into a forest on this day to shoot deer. He spent the day in pursuit of game, but, on a sudden, night came on, and he was left at the mercy of wild beasts. When he found himself in such a condition, he had recourse to a Bel or Bilva tree* to secure himself from their attack. Having got into the tree, by way of relaxation, or to get a clearer view, he broke off all the branches that hung around and above his head, and flung them down: the twigs fell on a Linga of Shiva near the foot of the tree, and Shiva was so pleased and satisfied by this accidental worship, that he forthwith sent a viman or heavenly chariot, and took the hunter into Kailas, his own abode, with acclamations of joy. To commemorate the entrance of this archer into Kailas, the Hindus observe a fast this day and worship Shiva in hopes of obtaining a like reward. His votaries fast, and at night repair to the temples of Shiva accompanied by a Brahman priest, who performs puja by repeating certain incantations; first he pours water over the Linga and washes it, and then he decorates it with choice flowers. When this is done, the priest takes his sacred book wherein Shiva's thousand different names are written, and reads the names, and the Yajaman—the worshipper—flings a leaf of the Bilva or Bel over the top of the Linga at each name. This kind of puja is performed four different times, and thus no sleep is obtained the whole night. This is styled the puja of the four Praharas or watches. It commences at about 8 P.M. and ends at 5 A.M. The pagodas of Shiva are thronged by devotees. Some persons engage twelve Brahmans, others four, &c., according to the abilities of the Yajaman, to perform the puja. The Brahmans must be liberally paid for their labours. On this day there is a fair at Gharapuri or Elephanta.—*Vide 1st March.*

*The *Bgle marmelos*, a favourite tree of Shiva, which is held sacred among the Hindus.

HOLI or HUTASHANI (Sanskrit—**HOLIKA** or **PHALGUNOTSAAHA**).—This most popular festival called also *Dola* or *Dolayatra*, or the swinging festival, is supposed by Sir W. Jones to relate to the vernal equinox, and to be similar to the Persian *Naoroz*. It commences fifteen days before the full moon of Phalgun, and its ceremonies are chiefly attended to in Konkan from Phalgun Shuddh 12 to Vady 1, and in Desh from Phalgun Shuddh 15 to Vady 5. It is held in honour of Krishna's sportive swinging. It is kept as a complete saturnalia. Red powders are daubed upon the image of the god, and thrown and squirted by his worshippers on each other, while females are insulted by exclamations and jests of the most ribald and impure description; persons are sent on bootless errands; and the dance of drunken devotees in commemoration of Krishna dancing with the Gopis, or female cowherds, crowns the scene. The wheaten cake which is placed on the pile lighted in every village at the close of the festival, on the 15th of Phalgun Shuddh, is called *Holi*, and the right of first offering it is considered as an honorary privilege. Neither the origin of this festival nor the obscene manner in which it is observed in Western India can be described. Nor is the observance of it confined to the lower classes of the native community—the highest join in it with the same zest as the lowest. This festival nominally continues from the new to the full moon; but only a few of the last days are practically and openly devoted to it. From one of the names of the month in which it occurs it is often called *Shinga*.—*Vide 16th to 23rd March*.

THE HINDU NEW YEAR (the first day, called *Gudi Padava*, or the flying of paper kites) is held on the new moon, 1st of Chaitra Shuddh. On the morning of this day a Hindu first rubs oil on his body and then bathes himself in warm water. A pole bearing a flag, and surmounted with a brass or copper vessel, is erected in front of the house. One such pole must be erected by each family, to represent the banner of Indra, the king of the gods, which, on this day, is also said to be raised in honour of him by the gods. What is done on earth is therefore in imitation of what is imagined to take place in the heaven of Indra. The leaves of the bitter Nim tree (*Melia azadirachta*) are then to be eaten, which is supposed to secure health to the body, because this tree is the offspring of the ambrosia of the gods. The almanac for the new year is next to be worshipped, and its predictions in regard to the year just commencing are to be heard from the Jyotishis. They tell whether there is to be abundance or a scarcity of rain; whether there will be unusual heat or cold; whether robberies, insurrections, &c., are to abound; whether unusual sickness is to prevail, &c., &c. Each individual on this day also learns what he is to expect during the year—whether health or sickness, prosperity or adversity, is to be his portion, &c. All this important information is not, of course, to be obtained without compensation. And not only are presents to be given to the Jyotishis, but the poor people are taught on this day to extend their liberality also to the Gurus and Brahmans. The day is to be celebrated by feasting. This is considered an auspicious day for commencing a building or engaging in any new undertaking.—*Vide 3rd April*.

RAM NAVAMI (from *Ram*, the 7th incarnation of Vishnu, and *Navami*, the 9th day of Chaitra Shuddh).—On this day, it is said, Ramachandra, the 7th incarnation of Vishnu, was born at Ayodhya or Oudh, about B.C. 1400. It is celebrated from the 1st of Chaitra Shuddh to the 9th. The object of the incarnation, it is said, was to effect the destruction of Ravana, the ten-headed tyrant of Lanka or Ceylon, which was at last done with the assistance of Hanuman, the chief of the monkey tribe. On the first day, the temples of Rama are white-washed, and illuminated in the evening, and the image of Rama is adorned with costly ornaments. In the evening the "Ramayana," or legendary history of Rama, is read in the temples, and in the night "Kirtan" is preached by the "Haridas," who describes the so-called morality and heroic actions of Rama. The red powder called *gula* (composed of barley meal or rice paste, or the *Trapa natans*, dyed with *bakam* or sapan wood) is thrown about. Nauteshes are not omitted during the nights. In some temples Brahmans are fed with rich and substantial dinners for eight successive days; these days are called *Rama Navaratra*, or nine nights of Rama. Many Hindus, both male and female, go to the temples of Rama to hear the Kirtan and Purana. The last or principal day is Ramanavami, when, it is said, Rama became incarnate at noon. In honour of this incarnation, some Hindus fast the whole day. They get up in the morning, wash themselves, and put on rich clothes and ornaments, and repair to the temples of Rama at about nine o'clock. Every temple of Rama is well furnished on this day, and the images are decorated with precious ornaments and rich brocade. A Haridas is engaged to describe the birth and circumstances that attended his incarnation. He continues his discourse till twelve o'clock, when he brings a small image of Rama, nicely ornamented and well clad, and shows it to his audience, telling them that it is Rama who became incarnate; he then puts it into a small cradle prepared for the purpose. The assembly then throw themselves prostrate before the image and worship it. Great is the rejoicing and acclamation on this occasion; they fling gula on each other; and with great mirth, at about one o'clock, they go home, to return to the temples in the evening. The feast of Ramanavami is more particularly observed by the votaries of Vishnu.—*Vide 11th April*.

VATA SAVITRI (SAVITRI VRATA).—A fast observed by women, who, on the 15th of Jyeshth Shuddh, worship the Indian fig-tree, to preserve them from widowhood.—*Vide 14th June*.

ASHADHI EKADASHI is the eleventh of the light-half or shuddh-paksh of the month Ashadh, and is dedicated to Vishnu. On this day, which refers to the summer solstice, commences the night of the god, during which the deity reposes for four months on the serpent Shesha.—*Vide 10th July*.

NAG PANCHAMI is sacred to certain demi-gods called *Nagas*, in the form of serpents, and is celebrated on the 5th of Shravan Shuddh. Ceremonies are performed on this day to ensure protection against the bites of snakes. The serpent Kali, said to have been slain by Krishna, is worshipped at the festival.—*Vide 3rd August*.

SHRAVANI (or **NARALI PURNIMA**).—On this day the stormy part of the rainy season is considered to be at an end, and coconuts are offered to the sea to gain its favour towards those who now begin to trust themselves to its mercy. It is held on the 15th Shravan Shukla.—*Vide 12th August*.

JANMA and GOKUL ASHTAMI (from *Janma*, birth, and *Ashtami*, 8th day of the dark-half of SHRAVAN).—Instituted in commemoration of the birth of Krishna as the son of Vasudeva, which

is said to have taken place at midnight in the city of Mathura, on the 8th of Shravan Krishna-paksh. Krishna is reckoned the 8th incarnation of Vishnu, in which, according to a large sect of Hindus, was manifested a greater portion of divinity than in any of the preceding ones. His mother's uncle, Kans, king of Mathura, who, it was predicted by Narada, would be slain by one of his own family, endeavoured to ensure the destruction of the infant god by placing guards over his pregnant niece, Devaki; but the child was preserved from this and other attempts of his relations, who had given directions for slaughtering all newly-born infants. This holiday is considered one of the greatest among the Hindus, and is observed by almost all the community; there are two sects among the followers of Krishna, and they solemnise the feast on different days. Those belonging to the one keep the eight days of the dark moon and those belonging to the other the day following—being the one on which he was removed to the house of Nanda, the cowherd, in Gokul or Vraja, from fear of his maternal uncle, who sought his destruction; and some even keep both days. The former fast on the day of Janma Ashtami and the latter on the day of Gokul Ashtami. Whichever day is kept, they fast the whole day, that is, abstain from their usual food, but they may eat Phalahar consisting of fruits and certain kinds of grain—rice and other grain being prohibited on this day. At night they bathe and worship an image of the infant Krishna, adorning it with tulsi or basil (*Ocymum sanctum*), a favourite plant of Vishnu, and other flowers, in the manner enjoined in the Shastras; and after midnight they eat their food. Next day a Brahman is called in to perform the puja, and afterwards he himself is worshipped and sent away loaded with dakshana and other presents. The holiday is thus observed among the people of the higher castes. On the day of Gokul Ashtami gavalis (or keepers of cattle) hold a great jubilee among themselves, as Krishna is said to have been bred up among their race. They join themselves into a company, and frequent the houses of the people who follow their profession, holding each other's hands and dancing in the street, repeating the word "Govinda," "Govinda," when they are honoured either by throwing curds over them or presenting them with curd. These people are called Gopals—protectors of cows. On the night of Janma Ashtami crowds of people, generally of the lower ranks, flock to the temple of Kandhoba, which is commonly known by the name of Matth. There they hire native music, and continue shouting and making a great noise. The Bhagat of Kandhoba, or the head of the temple, who is very often of the Shudra caste, and who is considered a supernatural being, at least at the time, with great solemnity and grave countenance, makes his way through the assembly accompanied by the playing of tom-toms and acclamations of joy from his disciples, and standing before the shrine of Kandhoba, offers prayers to the idol, which is richly decorated on the occasion. He is at first calm, but shortly affects to show signs of inspiration by the god. He begins to untie his *shendi*, or the tuft of hair on the crown of his head, and then slowly shakes his limbs. By degrees his whole frame quivers, and he throws his body into violent contortions, dancing and muttering strange, ambiguous, and wild sounds. He then takes his scourge, which is kept near the shrine, and scourges himself as if he were insane, and performs many other equally strange actions. No sooner does the assembly around see him thus, than, believing that the spirit of the god has entered into him, they burn incense before him and fall prostrate, and pray to him to be merciful to them. When he has received divine homage, he quietly takes his seat, but does not cease quaking and trembling. His disciples, who are always near him, then commence one after another to shake themselves and dance in the same way, and the spirit of the god is believed to enter them also. This day the great Bhagat can create new disciples, and give them the power of bringing the spirit of the god into their bodies. Sick persons, persons supposed to be possessed of devils, children, &c., are brought to the temple to receive the benediction of the Bhagat and his disciple; he rubs ashes on their foreheads, passes his hand over their heads, and gives them full assurance of speedy recovery from their sickness without taking any medicine. The poor patient with full confidence returns home, expecting the fulfilment of the Bhagat's promise. The Bhagat receives large presents on this occasion from his followers. He is held in great respect among the orthodox Hindus, and even among the people of other tribes. On the following morning the Bhagat collects his disciples in front of the temples, and orders a sufficient quantity of curds to be thrown over their heads to wet their whole bodies; then they all begin to dance in company, holding each other's hands, and occasionally throwing themselves on the ground and besmearing their bodies with mud, shouting as loud as they can. The Bhagat, in the meantime, with a scourge in his hand and with all pretended dignity, stands in the midst, and, looking in all directions with feigned solemnity, he lifts up his scourge, and putting it round the neck of one of his disciples as a token of his regard, draws him towards himself, when the disciple trembles a little, and then stands still, stretching his hands towards the sky, with his eyes closed. No sooner does he do so, then the Bhagat scourges him two or three times so adroitly that it gives him no pain, while to the eye of the spectator it appears a prodigy that he does not feel it. This is repeated with the whole body of his disciples, and when he ceases, sweetmeats are distributed among them and to the spectators. This terminates the feast of Gokul Ashtami among the people of the Shudra caste.—*Vide 20th and 21st August.*

PITHORI or PRACHI AMAVASYA (*Prachi*, eastern, and *Amavasya*, the conjunction of the Sun and Moon or the new moon day) is a festival observed at the new moon of the month Shravan, at which the 64 Yoginis, or female attendants of the goddess Durga, are worshipped, particularly by women, with the hope of obtaining issue. The 30th day of Shravan, or the last day of the dark-half of the moon, is termed "Prachi Avas." Prachi is commonly known among the people of the Konkan and Dekhan by the name of Pithori. Wealthy Banias and the other people of Gujarat go to Walkeshwar, in Bombay, on the previous evening, with their families, to remain in the Dharamsala during the night, and next morning bathe in the tank called by the natives Ban-ganga, i.e., the Ganges produced by an arrow. They say when Ram visited this place and found that there was no pure water to drink, he pierced the ground with an arrow from his bow and thus brought the Ganges into existence. On the margin of the tank they perform *Shradhas*, or ceremonies for procuring the deliverance of their departed ancestors from the bhaldom of Yama, the king of the infernal regions—if they still remain at his court or in

his dominions. They afterwards repair to the temple of Walkeshwar and worship his image and then take their meals. The remaining part of the day is spent in amusements, but particularly gambling. Booths are erected in the locality of the temple, and furnished with all kinds of articles that please the fancy or delight the taste. Many Hindus on this occasion squander hundreds of rupees in hiring vehicles and buying toys and sweetmeats for their children. This holiday is not observed by the majority of the inhabitants of the Konkan and Dekhan. It is kept up chiefly by those women who lose their children in infancy. They fast on this day, and worship an image of Pethuri, adorning it with various kinds of fruits and flowers through the medium of a Brahman priest.—*Vide 27th August.*

GANESH CHATURTHI or CHAURTHI.—On this day was born Ganapati, or Ganesh, who is regarded as the god of wisdom, who removes obstacles, and is invoked at the commencement of all undertakings. The manner of his birth is differently told. One story relates that as the god Kartikavirya was created by Shiva without connubial assistance, in like manner Ganapati was formed by his consort Parvati from the turmeric and oil scraped from her body while bathing. The loss of his human head and the substitution of that of a female elephant with one tusk are also variously explained. By some, his head is said to have been cut off by Shiva when he endeavoured to prevent the god from entering the chamber of Parvati when performing her ablutions. According to others, it was reduced to ashes by a glance from the eyes of Shani, when all the gods went to look at the newly-born child, and its place supplied by that of the animal first found, which happened to be an elephant. Clay images of this deity are formed, and after having been worshipped, mostly for two days, or for nine or ten days, are thrown into the water. The Chinchwad (properly Deva) man-god, who resides at the village of that name near Poona, is supposed to be an incarnation of this god, who granted to a holy Gosavi, or ascetic, named Moroba, who lived in the time of Sivaji, and had won his favour, that he would continue in human shape in his family for seven generations; and though Dharmadhar, the seventh in descent from Moroba, died without issue, the deceit is perpetuated by the Brahmans from self-interest.* It is commonly said among the Hindus that the Shashtra enjoins on its followers the worship of Mrittika (earth) in the following forms three times a year: The first of them is Nag-panchami, on which day a snake of clay is made and worshipped; the second is Gokul Ashtami, when a clay image of the infant Krishna is made and worshipped; and the third and last is Ganesh Chaturthi, on which day a clay image of Ganesh is worshipped. This being the last day of the worship of Mrittika, it is observed with greater pomp and more ceremonies, conviviality, and music than the other two. The image worshipped on this occasion has four hands and an elephant's head. The mouse, being Ganapati's favourite vehicle, is sometimes placed beside his image, richly saddled and bridled. The image of Ganapati is either made in the house or purchased from an artist; it is gilt with the finest gold, and painted with superior and variegated colours; and much labour and ingenuity are bestowed on it by some to render it elegant and attractive, according to the taste and pecuniary means of the worshipper. The 4th of Bhadrapad Shuddh is the period appointed for the celebration of this feast in honour of his birth. On the previous day the worshipper cleans and whitewashes his house, and furnishes it with all sorts of costly furniture that he can procure. The profusion of light is the first thing that would attract the eye. On the following morning, i.e., on the day of Ganesh Chaturthi, they bring the image home (if it is bought) with great display accompanied by native music, and with all the honours of a god. A place where his godship is to be seated is prepared, either in the form of a covered shrine or open space, which is adorned with fruits and flowers strewn round it, and twigs and trees hung over it in clusters, after which commences the business of the officiating priest. He sits near the master of the house and begins consecrating the idol by reciting incantations or mantras from his book, and throwing over it red-coloured rice. After performing many consecrative ceremonies, he pretends to bring the god into the image. Being installed, the devotee places before him Naivedya (food), which consists of sweetmeats, and invokes the god to partake of the offering. Afterwards he falls before him and prays him to be gracious to him and his family. By the generosity of the people Ganapati is kept one day and a half; but by some five or ten days, according to wealth and wish of the proprietor. A discourse is delivered in commemoration of his exploits by a Haridas in his presence, at which friends and relatives are invited to attend. A large party of Brahmans are entertained at a sumptuous dinner in honour of Ganesh, and then dismissed with the usual dakshina. On the last day preparations for his departure are made. Evening is the time appointed for parting, when the master of the house performs Uttarpuja through the priest, who takes away the pretended divinity with which the image was invested by repeating certain mantras. Flowers, fruits, and sweetmeats are offered to the idol; arti, that is, lighted wicks, are moved before him, accompanied with music and hymns, and he is invoked to bless the owner of his family and remove any calamity that may befall them throughout the year. Afterwards the Brahmans are presented with dakshina and the image is seated in a palanquin or ark expressly made for the purpose, adorned with fresh flowers, and carried to the sea or a tank in procession, which consists of the master of the house, his children, and relatives, attired for the occasion. When they reach the place, they take out the image and commit it to the water, with expressions of regret for its absence till the next year. There is a legend that one day Ganapati while riding on his favourite mouse, had a fall, at which the moon laughed. Enraged at such an insult, the god of prudence cursed the moon and all who should look at her; but afterwards amended the matter by restricting any from looking at her on his birthday. Thus, on the day of Ganesh Chaturthi the Hindus are prohibited by the Shashtra from looking at the moon, and are afraid to look at it this evening lest they should incur any calamity during the year; and if by any accident they happen to see it, they try to provoke their neighbours to revile them, and comfort themselves with the idea that the calamities incurred will be all comprehended in that abuse, and removed by it.—*Vide 31st August.*

* *Transactions Literary Society of Bombay* vol. iii. n. 64.

RUSHI PANCHAMI.—The day following Ganesh Chaturthi is observed in honour of the seven Rushis or sages, who are supposed to be the seven bright stars in the Great Bear. It is specially observed by females, who are strictly prohibited from eating anything but articles produced by manual labour.—*Vide 1st September.*

GAURI-AVAHAN (*Gauri*, a virgin, one of the names of the goddess Parvati, and *Avahan*, invocation).—This festival occurs about two days after the last, or on the 6th or 7th Bhadrpad. Parvati, the wife of Shiva, is worshipped as a tender maiden on the day when the moon is in the asterism Jyeshtha, and the worship is called Gauri-pujana. It is specially observed by females. Cakes are made in the shape of pebbles and eaten at night. Servants keep it up with songs, which they rehearse at night two months before the holiday. It lasts for three days.—*Vide 3rd, 4th and 5th September.*

WAMAN DWADASHI (from *Waman*, a dwarf, and *Dwadashi*, 12th day of the Paksh) is a festival held on the 12th of Bhadrpad Shuddh in commemoration of the 5th incarnation of Vishnu in the shape of a dwarf to prevent Bali from obtaining dominion over the three worlds through the effects of his religious austerities. Bali promised the dwarf, at his own request, to grant him as much land as he could compass at three steps. On the ratification of this promise, the first two strides of the incarnate deity are said to have embraced the heaven and earth. There being now no place for him to put down his foot for the third time, Bali magnanimously told him to put it on his head, which the dwarf having done, crushed him down to Patal, the dominion of which was conceded to the monarch.—*Vide 7th September.*

ANANT CHATURDASHI is kept on the 14th of Bhadrpad Shuddh in honour of the god Anant. An Anant Dora, as it is called, made of gold lace and silk so formed as to be tied round the elbow, is bought and worshipped. This day is not much observed.—*Vide 9th September.*

PITRI PAKSH (*Pitri*, paternal ancestors), which lasts from the beginning of the Krishnapaksh of the lunar month Bhadrpad to the last day of it, or the end of Tula Sankramana. Sun's passing through Libra, on or about 15th November, is sacred to the Pitras or progenitors of mankind, to whose heaven the souls of the deceased ascend after the celebration of funeral rites, which are considered particularly proper during this season. Offerings of fire and water are made to the manes.—*Vide 11th September to 14th November.*

DASARA (*Dashaha*, ten days).—This festival is held on the 10th of Ashwin Shuddh. It is called Durga Puja or Durgotsava, and is supposed to relate to the autumnal equinox. On this day, in commemoration of the victory of Devi, the wife of Shiva, over the buffalo-headed demon Maheshasur, her image, after having been worshipped for nine days, is thrown into the water. On this day also Rama marched against Rawan, the demon-king of Ceylon, on which account the Marathas seem to have selected it as a proper period for commencing their plundering excursions. Early in the morning, the Hindus, having washed themselves, perform the puja of their household gods in conjunction with that of all their shastrial grunths or religious books, Marathas and Kshatriyas, or those who consider themselves of the military race, worship the implements of war, and ask protection of them throughout the year, under a conception that to the propitiousness of the sword they owe every prosperity. At noon they take dinner in company with their relatives. In the afternoon they go to the temples in procession with friends, relatives, and children. At Bombay, Mambadevi and Bhuleshwar are the principal scenes. Both of these places are thronged by Hindus, bearing each in his hand flowers and a branch of the *Apta* or *Palas* tree (*Butea frondosa*), which is regarded as representing *sona* (gold) and is held highly sacred and indispensable in commemorating this day. On entering the temple, they offer the *sona* and flowers to the image, accompanied with a prayer. They also give dakshina to the Brahmins. On returning home they visit their friends and relatives, present them with a leaf or two of the imaginary gold, concluding with an embrace, and receive similar treatment in return. The vicinity or front of the temple is surrounded by the vendors of *sona*, who range themselves with baskets full of branches in bundles. At night an illumination is made. This day is considered by the Hindus most auspicious for sending their children to school. The nine preceding days of the Dasara are called *navaratra*, a compound word for 'nine nights.' During these days the devotees of Durga engage a Brahman to read hymns before her image, in which her exploits are extolled and her rewards to her votaries described. On the ninth day at every temple of Durga Havan or sacred fire is created, and fed with rice and clarified butter and adored by repeating certain mantras. It is customary among the Bania women to keep up a dance during these nine nights, called Garba, which is accompanied with religious songs. The celebration of the Dasara is also said to owe its traditional origin to the Pandavas, the five sons of Pandu having selected this day, after completing their exile of twelve years, as an auspicious one for making preparations for the tremendous war with their paternal cousins, the Kauravas, of which the Mahabharat gives an account, occupying the whole volume. The Hindus decorate their horses with flowers this day, putting garlands of flowers round their necks. It is said that Parth, the most invincible of the five Pandavas, who was pre-eminently skilled in the art of chariot-fighting and had a peculiar fondness for horses, from their being great auxiliaries in battle, washed his favourite milk-white horses, put garlands of flowers round their necks, and patted them with his own hand in token of fondness and approbation. Owing to this legend, it seems, the decorating of horses with flowers on this day is observed.—*Vide 5th October.*

DIVALI (*Dipa*, a lamp, and *Avali*, a row), "the feast of lamps," is a festival on the new moon of *Kartik*, celebrated in honour of the goddess Kali, or Bhawani, who was formerly propitiated by human sacrifices, and of Vishnu's victory over the demon Naraka. The festival, however, seems to be more peculiarly consecrated to Lakshmi, or the goddess of prosperity. The feast begins on the 13th day of Ashwin Vad, termed Dhanatrayodashi (from *Dhan*, wealth; *Trayodashi*, 13th), and saukars now count their stores and perform puja to their wealth. It is celebrated for a period of five days, during which houses are cleaned, whitewashed, and illuminated; a quadrangular floor called Ranguli is made in front of the house and painted with different coloured powders. Gambling is vigorously carried on, and is the chief recreation of the feast. All the treasure in the houses is collected and worshipped under the name of Lakshmi, the goddess of wealth; a light is made and dedicated to Yama,

the god of the infernal regions; and every preparation made for the succeeding morning. Fireworks, crackers, spouters, &c., are displayed. The 14th is Narak Chaturdashi (*Narak*, hell; *Chaturdashi*, 14th), on which Vishnu is fabled to have killed Narakasur, a giant, and entered his city early in the morning, when the people illuminated the city and received him with great joy and acclamation; and the women, having adorned themselves, went before him with lighted lamps. The Hindus keep this day to commemorate this great conquest. They get up early in the morning, fill the house with lights, rub their bodies with perfumed ointment, and bathe themselves with hot water. No member of the family is left unbathed, new clothes and ornaments are put on, and the children are decorated. This done, the mistress of the house performs a sort of ceremony called *Arthi*, placing wicks either in silver or brass dishes, symbolical of the removal of all their difficulties, and of a happy year, when each male member makes her a present of money. Sweetmeats are distributed and friends are invited to dinner. The 30th, Amavasya, or the last day of the moon, is the day of Sarasvati, the goddess of learning, the same as Lakshmi, the goddess of wealth. It is known by the name of Vahipujan, or the worship of the shop records. This day the Vikramaditya Samvat year ends. All the merchants close their accounts this evening. New journals, ledgers, and day-books are brought and worshipped through a Brahman priest; new entries are made in the account-books; writers are sent to different shops with money to credit in their names on this auspicious evening; Sarasvati is invoked to render the following year prosperous, and to be with them throughout it; then the Brahmans are sufficiently paid for their labours, and the servants receive a present of money according to their rank. This day is celebrated by all classes of people—Banias, Parsis, Muhammadans, &c.—*Vide 25th October.*

BALI PRATIPADA.—The first day of Kartik Shuddh is the day of King Bali, when he was sent to Patal, or the lower regions, by Vishnu, for his great merit. The Hindus rise very early in the morning, prepare lights, clean their houses, wash their bodies, and fill a basket with all the rags and rubbish in the house, put a lighted lamp over it, and throw it outside of the house repeating the words—"Let all misery and trouble go and the kingdom of Bali come." After ablutions, the women make an image of Bali Raja and worship it, and presents are given to the Brahmans and other mendicants.—*Vide 26th October.*

BHAU BIA.—The 2nd day of Kartik Shuddh is Yama Dwitīya, which is commonly known by the name of Bhaubij, and in Bengal as Bhadriddwītiya. The following passage from the Bhavishya Purana accounts for its observance:—"O Yundhishthira, on the second day of the waxing moon in the month of Kartika Yama was once respectfully treated with presents and entertained at her house by his sister Yamuna, therefore is that day celebrated in the three regions as the second day of Yama. On that day, therefore, O Partha, men should not eat in their own houses. Carefully should they eat, for the improvement of vigour, from the hands of their sisters, and offer them becoming presents." The Hindus must go to their sisters' houses and take their meals with them, and make them a present of money or gold ornaments, and thus please the king, who, they imagine, will save them from the punishment of their sins.—*Vide 27th October.*

KARTIKI EKADASHI is the eleventh day of the light-half of the month Kartik, and is celebrated in honour of Vishnu. On this day the god is supposed to rise from his slumber of four months—a fable which has reference to the sun being at the winter solstice.—*Vide 5th November.*

KARTIKI PURNIMA is the full moon of the month Kartik. On the fifteenth of this month as well as of Magh, Ashadh, and Vaishakh, which days are called "Dhanumasya Kuru," gifts to Brahmans are considered indispensably necessary. Shiva is said to have gained his victory at this season over the monster "Tripurasura," the demon of the three cities. This demon is said to have become so powerful that he defeated almost all the gods and drove them out of their habitations, when they went to Kailas, the abode of Shiva, and represented to him their grievances. Shiva assured them that the evil would soon be removed, and sent them back to their homes. He made a car of the earth, the wheels of which were the sun and the moon; Brahma was chosen his charioteer, the mountain Himalaya formed his bow, and Walsuki, the king-serpent, his bowstring; Vishnu himself became his quiver. Thus equipped, Shiva rode out, and, after a struggle, destroyed the mighty giant. To perpetuate the memory of this event, the Hindu women get up in the morning about two o'clock, wash themselves in cold water, repair to the temple of Shiva, and worship his image. Afterwards they return home and present a Brahman with a lighted lamp, made either of silver, copper, or brass, according to their ability, along with some fruits and dakshina—a present in hard cash; this is called Dipdan, or present of a lamp. In the evening an illumination is made in the temples of Shiva, and a pillar of stone is built in front of each of them for this special occasion. A great fair is held in Bombay at Walkeshwar, and kept up for three days. The Hindus, both rich and poor, Brahmans and Shudras, go there to worship the image of Shiva, and buy sweetmeats and toys for their children. Some of the wealthy Hindus remain there with their families for three or four days in the Dharamsalas or inns built by them; but the poor return the same evening. During these days hundreds of rupees are uselessly spent in hiring conveyances and purchasing sweetmeats and toys.—*Vide 8th November.*

CHAMPA SHASHTHI is held sacred to Khandoba on the 6th of Margasirsh Shuddh. Fairs are held wherever there is a shrine of that idol. At Jejuri, in the Dekhan, between Saswad (Sassoor) and Satara, a great meeting from distant places annually takes place, where hook swinging is used to be practised. *Bhandar*, a mixture of powdered turmeric and another substance, and *Champa* flowers are held sacred on this day. Pretended exorcists keep shouting "Elkot," and give *bhandar*, as of supernatural efficacy, to their followers. The devotees of Khandoba are prevented from eating brinjals previous to this day.—*Vide 29th November.*

DATTA JAYANTI is held as the anniversary of the birth of Datta, on the 15th of Margasirsh Shuddh. At night a Haridas preaches Kirtan, narrating the traditional circumstances of the birth of his godship.—*Vide 8th December.*

HINDU BIRTH CEREMONIES.

Different ceremonies are prescribed by the Shastras to be observed at the period of conception and in the different stages of pregnancy. "Jat-Karan" is to be performed at the birth of the infant, and consists in giving it a drop of honey out of a golden spoon before dividing the navel-string. When a father first sees his son, he is required to take a piece of gold in his hand, offer a sacrifice to Brahma, and smear the forehead of the child with *ghî* left on his fingers on finishing the sacrifice. A string of seven or nine threads and five blades of *Darbha* grass is to be bound by the father round the child's wrist. Other rites are to be observed on naming the child twelve days after birth—on bringing him outside of the house when three months old—on feeding him with the hand at six months—and, if a male, on shaving his head at the age of three years.

HINDU MARRIAGE CEREMONIES.

Among the Brahmans the male may be married at any time after the "Munja" or investiture with the sacred thread, which is done within the age of eight years, and among other two castes, Kshatriyas and Vaishyas, within the age of sixteen. The female should not be ten years old, and her age must be less than that of her husband; and she should be married before the appearance of the signs of puberty. The Shastras mention eight kinds of marriage, but one only is observed by the higher castes, named "Bramho," when the charges are severally incurred by the fathers of the parties. The principal marriage ceremonies among the Brahmans are Vag-dan or betrothment; the *agnipatrika*, or writing, by the Joshi or astrologer, of the names of the parties, and the day and hour at which the wedding is to take place; the *saptapadi*, or walking round a fire three times, each time seven steps, and tying together the garments of the parties, and the "*hom*," or burnt-offering, after which the contract is indissoluble. The girl is given away by her father in his own house, in which it is usual for her to remain till the appearance of the signs of puberty, after which she proceeds to the residence of her father-in-law, where her husband also resides, or to that of the latter, should it be otherwise. Particular months and junctions of the planets are prescribed for the celebration of marriages in different castes; also the same castes in different provinces have their peculiar ceremonies. *Phalashobhana* is the performance of certain ceremonies on the occurrence of the first menstuous symptoms.

HINDU DEATH CEREMONIES.

On the death of a man the performance of his funeral obsequies (*Kriyas*) and of the monthly and annual purificatory ceremonies devolves on his heir. The principal times for performing "Shradh" are eleven days after death; secondly, every month; and thirdly, on the anniversary of the death. Brahmans are only unclean for ten days after the death of a relation, the military class for twelve, the mercantile for fifteen, but Shudras for thirty. Among the Hindus generally the body of the deceased is burnt, but that of an infant under two years of age is buried. The "Shradh" consists in the offering of rice, flowers, water, &c., to the deceased and to his manes, in order to enable his soul to ascend to the heaven of the Pitras, or great progenitors of the human race.

MUHAMMADAN FESTIVALS, &c.

MIRAJ-J-MUHAMMAD.—In commemoration of the alleged ascension of Muhammad, when the angel Gabriel mounted him on Burrak and conveyed him to heaven. The ascent is referred to in the 17th Sura of the Koran. It is held on the 26th of Rajab, though Katib-ul-Wakidi says the Miraj happened on the 17th Ramazan.—*Vide 1st January, and 21st December.*

SHAB-I-BARAT, or 'Night of Record,' is one of the three lesser 'Ids, and is held on the 15th Sha'aban, when they say the actions of men for the ensuing year are recorded. It is passed in mirth with illuminations and fireworks. The whole night should be spent in reading the Koran and a fast observed next day.—*Vide 19th January.*

RAMAZAN-KA-ROZAH.—This Muhammadan fast commences from the morning after the new moon of Ramazan is first observed, and is kept each day throughout the month of this name from 4 A.M., or when the first streak of light borders the eastern horizon, till the stars are clearly discerned in the heavens. During the whole period (*vide 16th February to 16th March*) not the slightest particle of food, not a single drop of water or any other liquid, should pass the lips. Each day during the fast is passed in occasional prayers, besides the usual *namaz*, and in reading the Koran or the lives of the prophets. The fast is first broken by a cooling draught, called Dandhi, the same which is used in fevers. It is composed of the seeds of lettuce, cucumber, and melon with coriander, well pounded, and afterwards diluted with cold water, rose-water, sugar, syrup of pomegranate, and kurat are also added; the whole preparation is made in the zenana, and then drunk by basinsfuls by all true Rozeedhars. Plain boiled rice with dahi (sour curd) and sugar forms the first morning's repast of the 'Id; and dried dates are eaten with it, in remembrance of the prophet's family, whose greatest luxury was supposed to be the dates of Arabia. On the 21st and 22nd the Shiah's celebrate the night of Ali, the nephew and adopted son of Muhammad, who is said to have died on one of these two nights. They perambulate the streets, carrying a *tabut* and beating their breasts. The night of the 27th is called *Lailat-ul-Kadr*, or 'night of power,' because it is said the Koran descended from heaven on that night. It should be observed as a vigil. On this night the Ghair Mahdis, or the Pathan sect, who assert that the 12th Imam, Mahdi, has come and gone, used to have encounters with the Sunnis and Shiah's, and those killed were supposed to be rewarded as martyrs.—*Vide 23rd and 24th February and 1st March.*

'ID-UL-FITR.—"The festival of breaking fast," called also *Ramazan-Id-i-'Id*, and "the feast of alms," is celebrated on the first Shavval. On this day Muhammadans are required to bathe, put on new clothes, apply antimony to the eyes, and perfume themselves; then distribute the *fitr* or *saddah*, which is $2\frac{1}{2}$ seers of wheat, dates, or any grain used for food, given to the poor or religious mendicants. All then proceed to the 'Idgah, repeating "God is great. There is no God but God." The Mulla ascends the *minbar* or pulpit, and after a short thanksgiving reads the *Khutbah* or Friday sermon. He then descends to the lowest step (which with the Shiah's is the third, but the fourth with the Sunnis) and recounts the virtues of the

king, and prays for him. Then a general prayer is made, and the congregation rise with a shout of *Din!*—"Faith!" and fire of muskets. The evening is spent in rejoicing and merriment. In every house the same dainties are provided; every amusement that can be thought of is indulged in; the nauteh women in the apartments of the men and the *domini* (a class of singers who exhibit before females only) in those of the women are in great request on the last day of Ramadan, when the matron of the mansion sits in state to receive nazars from inferiors and to grant favours to others.—*Vide 6th and 8th March.*

CHARAGHAN-I-BANDAH NAWAZ.—A festival on the 16th of *Zil Ka'adah* is held in honour of a saint called Bandah Nawaz, "the slave-cherisher," and "Gizu daraz," "the long-ringed," whose shrine is at Gulburga, in the Nizam's territories.—*Vide 19th April.*

BAKKI 'ID, or 'ID-I-KURBAN (Ar. *Bakar*, 'a bull'; *Kurban*, 'a sacrifice').—This is a feast held on the 10th *Zil Hijjah*, in honour, it is said, of Abraham's intending to offer up Ismail, who, they aver, was chosen as the offering to the Almighty, and not Is-hak, grounding their assertions on traditions which they deem conclusive evidence on the subject. The offering thus made is annually commemorated by the sacrifice of animals, such as camels, cows, sheep, goats, kids, or lambs, according to each person's means, which answer the double purpose of honouring the memory of Abraham and Ishmael and as food. The followers of Muhammad believe that the entrance to paradise is guarded by a bridge, *Pul-i-Sirat*, as narrow as a scythe, affording a precarious and unstable footing. To enable them, therefore, to pass without danger, they believe that the animals they have sacrificed at the 'Id will be present to lend their aid in helping them over with lightning celerity. This festival, called by the Arabs '*Id-ul-Zoha*,' 'day of sacrifice,' and the '*Id-ul-Fitr*,' are the two great festivals of the Moslems. In A.H. 1 Muhammad kept the Ashur or Jewish fast of the Atonement on the 10th day of the 7th month, but next year, his relations with the Jews being altered, he substituted for it the '*Id-ul-Zoha*,' grounded on the ceremonies then current at Makkah, and on the 12th of *Zil Hijjah* he sacrificed two fatted sucking kids with budding horns—the one for his followers and the other for himself and his family (see *Leviticus xvi.*)—*Vide 13th May.*

MUHARRAM (Ar. *Muharram*, 'most sacred').—A celebrated mourning held annually in remembrance of the first alleged martyrs of the Shiah Musalmans, Hasan and Husain, from whom the whole race of Sayads are descended. Abu Muhammad al Hasan and Husain were the two sons of 'Ali bin Abi Taleb, the cousin, and Fatimah, the daughter of Muhammad; and after the murder of their father, A.H. 40, at Kufah by the contrivances of the Kaliph Yazid, the son of Mu'awiyeh, they with their families removed from Shawn, or Kufah, the capital, to Medina. The elder, Hasan, voluntarily abdicated to avoid ennobling the State any longer in civil wars; but shortly afterwards he was poisoned by Yazid, the son of Mu'awiyeh, at Medina, A.H. 49. Abu 'Abdallah Mu'awiyeh bin Abi Sutyah, the first of the Ommyades, then began to rule, A.D. 661, and was succeeded by his son Yazid (A.D. 679-683); but after several years the people of Shawn, being tired of king Yazid's tyrannical rule, invited Husain to return to the capital and assume his lawful right as Imam (leader of the faithful). Before accepting this invitation, Husain sent Moslem, his cousin, as a messenger, to report the true state of affairs to him; and on Husain's arrival with his two sons at Shawn, he was murdered, with all his retinue, at Karbala, in Turkish Arabia, on the 10th day of the Arab month Muharram, A.H. 61 (9th October A.D. 680). Zain-ul-Abidin, the eldest son of Husain, alone escaped. This forms the subject of the ten days' wailing during the Muharram. The Muhammadans are divided into two distinct sects, called the Shiahs and the Sunnis; the former regard 'Ali and his descendants, Hasan, Husain, Zain-ul-Abidin, Muhammad Baqar, Jafar Sadik, and Ismail bin Jafar Sadik, as the lawful leaders after Muhammad; and the latter the Kaliphas, as Abubakar, Omar, Oosman, and 'Ali—hence quarrels, animosities, and dislikes are hoarded up to be avenged during the Muharram. The festival begins when the new moon of the first month (Muharram) becomes visible. Including the *Ziyarat*, or "visiting the grave," it lasts till the 12th; but the fast is only for 10 days, and is hence called *Ashura*, from the Arabic word signifying ten. Houses are appropriated for the mourning ceremonies and called *Ashur Khana*, 'ten-day house';—*Taziya Khana*, 'house of lamentation';—and *Astana*, threshold or *fahir's residence*. The mourning assemblies of the rich are held morning and evening in the Imambaras during the Muharram, when the head priest or preacher recites a subject for each day's service, from the various books descriptive of the life and sufferings of Hasan and Husain. The *Marsiah*, a poetical composition embracing the whole of the subject commemorated, is chanted; the names of their lawful leaders are recounted with blessings, and that of the usurpers, the Kaliphas, with curses. *Taziyas* (a term signifying grief, applied to a representation of the mausoleum erected over the remains of Imam Husain at Karbala) made of ivory, ebony, sandalwood, cedar, and sometimes wrought in silver filigree,—and indeed of every variety of material, from pure silver to bamboo and paper, according to the rank and wealth of the party,—are exhibited and conveyed in procession through the streets. The moment the new moon is seen, a spade is struck into the earth: this is called *kodah marna*, and at this spot a pit is dug two or three days afterwards, in which a bonfire, called *allahwah*, is kindled. At night men dance round the fires, fencing with swords and springing through the flames, crying Ya 'Ali! Sha Hasan! Sha Husain! Dulhai! "bridegroom," &c.

On the night of the 7th, a representation of *Burak*, the horse or mule on which Muhammad is said to have ascended to heaven, is brought out. On the 10th the bier, called *tabut* or *taziyah*, is carried in procession. Before this incense is burned and other rites are performed. The tabuts, it is said, are peculiar to India. They are not built by the inhabitants of Persia and Arabia. Many Muhammadans regard them with strong disapprobation, but in Bombay the larger portion of them unite in building them. These are taken out, and, accompanied with music, carried in procession through the Bhendi Bazaar from midnight of the ninth until three o'clock of the morning of the tenth day, and again from two till six o'clock on the afternoon of the same day, on their way to the beach in Mody Bay, where the greater number of the tabuts, after being stripped of whatever is of value, are cast into the sea. The Indian Shiah Muhammadans, who do not unite in building the tabuts, are accustomed to go upon this occasion to the mosque for five successive evenings to listen to the account of the

death of Husain. On the morning of the 10th of Muharram they re-sort to the open court of the Imambara. A *Mulla* reads the story of the martyrdom, and as he becomes eloquent, the auditors beat their bare breasts and weep aloud, every now and then giving utterance to cries of lamentation—"Wail Wail Husain kush-tashud!" A kind of ring is meanwhile cleared among the devotees for the passage of a procession, and then, amid intense excitement, three horses are led in. Little children, representing the children of Husain, with blood-stained clothes, are mounted on these horses, surrounded by large numbers of mourners, wailing and chanting, and as the procession moves forward headed by six banners—among which is the green standard of 'Alh—the riders of the horses throw ashes over their heads. A figure borne on a bier, representing the decapitated body of Husain, covered with blood and wounds, is brought in, from which broken arrows stick out, with a white dove hovering above it. The profoundest grief is now exhibited by the mourners. Walking round and round the ring, they now and again form circular groups of a dozen or twenty, and bending inwards to the ground, beat their breasts, crying "Wail Wail Husain!" Their demonstrations of grief, however, are not equal to those of the Moghuls and Persians, who, while listening to the recital, weep aloud and smite violently upon their breasts. These are accustomed to meet at the *Musjid* in Mirza Muhammad Ali Khan Street. Some two or three horsemen, bearing flags, enter the large yard adjoining the Imambara with loud wailings, and are followed by two horses caparisoned, to represent those which were for the use of the fallen Husain. One person on horseback, with a long sword apparently run through his head and covered with blood joins in the wailings. A female infant in deep mourning, sitting at the door of a small mausoleum, which is carried on the shoulders of men, constantly casts ashes or cut straw upon her head in token of grief. These pass round in a circle, accompanied or followed by a company on foot, who beat upon their breasts, crying "Hail Husain! Hail Husain!" This festival is with the Sunnis a mere farce. Before the martyrdom of Husain and Husain this fast was observed as a feast, and is still reckoned one of the lesser 'Ids.—*Vide 3rd to 13th Junr.*

CHEELUM (PER. 'FORTIETH').—This is the fortieth day of mourning on account of the martyrdom of Husain and Husain, observed by Shi'ahs on the 20th of Safar.—*Vide 21st July.*

AKHIR-I-CHAAFI SHAMBAH.—A lesser 'Id or festival held on the last fourth week-day, *viz.* Wednesday, of *Safar*, on account of Muhammad having, it is said, recovered a little on this day during his last illness and taken a bath for the last time. It is usual to write out seven benedictions, wash off the writing while the ink is fresh, and drink it. It is proper to bathe, put on new clothes, prepare sweetmeats, walk in gardens, and repeat prayers on this day.—*Vide 28th July.*

BARI WAFAT (Urdu, *bari*, 'great'; Ar., *wafat*, 'death').—A fast held on the 13th *Rabi-ul-Awwal*, in memory of the death of Muhammad, A.H. 11. The *kadam-i-rasul* (prophet's foot) the impression of a foot on stone, or the *mu-i-mubarak* (the sacred hair of Muhammad), is brought forth and honoured. On the nights of the 11th and 12th processions take place.—*Vide 11th, 12th, and 13th August.*

PIR-I-DASTGAR is a festival held on the 13th of *Rabi-ul-Akhir* in honour of Sayyid Abdul Kadir Ghilani or Pir Piran, a celebrated saint, who has 96 names. He was a Sufi, doctor, born in Ghilan, who taught at Bagdad, where his tomb is still revered as sacred. Sadi, who studied under him, mentions him in his *Gulistan*. On this day and during the ravages of cholera or any plague it is customary to carry a large green flag in his name. Vows are made to him for offspring. His sister's son, Sayyid Ahmed Kabir, is the patron of the remarkable religious mendicants called *Gur-mur*.—*Vide 11th September.*

CHIRAGAN-I-ZINDAH SHAH MADAR.—A festival held on the 17th of *Jumad-ul-Awwal*, in honour of Badr-ud-din, a Syrian saint, who is said to have dwelt at Akhanpur, in Oudh, and to have lived to a great age, or to be yet alive, whence he is styled *Zindah*, 'living.' A fair that lasts 17 days is held at his tomb or cenotaph, which is visited annually by about a million of pilgrims. *Dam Madar*, "the breath of Madar," is supposed to be a charm against snakebite, the violence of fire, and all other evils. His flag is black, and black cows are sacrificed in his name.—*Vide 16th October.*

URS-I-KADR WALL.—A festival in honour of *Kwajah Mu'in-ud-din Chishti* or *Kutub Wali* is held on the 11th of *Jumad-ul-Akhir*. This Sunni saint was born in Sijistan, A.H. 527, and came to Ajmere in the reign of Khatib-ud-din Ibak (A.H. 602-607), where he married the daughter of Sayyid Husain Mashhadi, though a Shi'ah. A magnificent mosque was built by the Emperor Jehangir, A.H. 1027, near his tomb at Ajmere, where he died A.H. 628. He has also a shrine at Nagar, near Nagarpattani. He is held in special reverence by the Moplas.—*Vide 7th November.*

MUHAMMADAN BIRTH CEREMONIES.

After the 7th month of pregnancy, families that have the mean, celebrate the *sabirasa* (seventh month) with great rejoicings, dress the woman in new clothes, and deck her with flowers. In the 9th month the *Katjaga* (from *rut*, night, and *jagya*, to watch) is similarly kept. A *kullar* (tugger), a lemon, and numb leaves are placed near her head to ward off misfortune, and her drink is boiled water in which a piece of red-hot iron has been plunged. After the birth she is allowed only *acharam* (candle) for the first six days. An iron plate and a broom are placed in a corner of the room as a spell against evil spirits, and if any stranger enter on the 6th and 40th days rice is thrown on the fire to prevent evil. Dogs and cats are carefully kept away, and the latter must not even be named. After swaddling, the summons to prayer must be uttered aloud in the infant's right ear and the Muslim creed in the left. Before it is put to the breast some pious man mutters his finger in honey and put it into the infant's mouth. The mother's relatives and friends go together to the house and place blades of grass in the father's hair, for which he has to make them a present. Until the *chehar* (40th day) the mother is regarded as unclean, and may neither pray, touch the Koran, nor enter the *musjid*. Certain ceremonies are then performed for her purification, and a sacrifice of two he-goats for a boy or one for a girl is sometimes offered. The child is also shaved, the hair is placed on a raft, a prayer repeated over it in the name of Khizr or Elias, and then launched into the stream. A lock of hair is sometimes allowed to grow in honour of some saint.

MUHAMMADAN MARRIAGE CEREMONIES.

Betrothal takes place at a very early age, and the marriage is celebrated when the bridegroom is 18 and the bride at most 13 or 14. *Maidwan-niyau*, female emissaries, are employed to report the charms or wealth of certain eligible girls. Astrology is then consulted. The ceremonies of betrothal are such as the distribution of betelnut leaves, the bridegroom going on horseback with musicians to the house of the bride to offer presents, sending sweet cakes from the bride to the bridegroom, treating the threshold, when the bride's mother gives the bridegroom a gold ring, money and a handkerchief, and tastingsalt in the bride's house—previous to which the bridegroom must only eat sweet things there. Then follow ceremonies of anointing and bathing, and the preparation of the wedding garments. Among the marriage ceremonies are the conveying of the bridegroom's gifts to the house of the bride, and of the wedding finery to the bridegroom's. Then the bridegroom, gaily dressed, rides first to the masjid, and after repeating three prayers there, to the bride's house, where, before he is allowed to enter, he must give presents to her friends. He is carried in by a man, whose advance is resisted till further presents are made. The Kazi or his substitute, after taking two veils from the bridegroom's face, makes him repeat in Arabic certain suras of the Koran, &c. The bridegroom next repeats the marriage contract, and the hand of the bride is joined in his, the Kazi repeating a prayer that the couple thus wedded may be as loving as Adam and Eve, Abraham and Sarah.

MUHAMMADAN DEATH CEREMONIES.

When a Muhammadan is dying, a reader of the Koran is brought to read the *sura-i-qasin* and two creeds. Sweet sherbat is then poured in the throat of the dying person with the belief that it facilitates the exit of the spirit. After death the body is placed in a coffin, and, with parade suited to the rank of the departed, it is carried to the burial-ground, where a tent or *khanat* is pitched near the tomb. Here the body is bathed and dried, and powdered camphor rubbed on the hands, feet, knees, and forehead, the parts which daily touch the ground in prayer. The body is then wrapped in a calico winding-sheet, on which certain suras of the Koran have been written. The religious Musalman generally prepares his own sheet in his lifetime, adding passages of the Koran from time to time. The coffin is carried to the grave by the relations, repeating as they go, "There is no God but God, and Muhammad is the prophet of God." The Kazi reads the funeral service for the poor, and the nearest relation or other friend for the wealthy: it consists of four confessions of faith and one benediction. The body is then placed in the grave on its back with the head to the north and the face towards *Makrah* or the west. Each person takes up a little earth, and repeating the 112th sura or the passage—"We created you of earth and return you to earth, and we shall raise you out of the earth on the resurrection day," then puts the earth gently into the grave. The *Fatihah*, "I offer this prayer for such a one," is then said, first for the person just buried and then for all in the graveyard. Then the 1st and 11th suras are recited and alms distributed. On the 3rd day the whole Koran is read through, and on the 10th, 20th, 30th, and 40th days various ceremonies are gone through. *Fatihah* is repeated after every three months for a year.

PARSI FESTIVALS.

The festivals of the Parsis have in all ages been characterised by great moderation and little outward display. Prayers, religious ceremonies, and charity are the chief features of these festivals. The sublime moral principles of benevolence, charity, and brotherly love, which their religion teaches, are more prominently displayed on these occasions than on others. Fasting, according to the dictates of their religion, is considered sinful; they consequently spend their holidays in entertaining friends and relations at banquets, and in all kinds of social enjoyments and innocent pleasures. The Parsis, as a rule, do not confine their rejoicing to their own festivals, but participate in the enjoyment of those observed by the Hindus, Christians, and others. Besides those that are generally observed, there are special festivals, such as the celebration of marriages, birth-days, &c. The celebration of birth-day festivals must be a very old custom, seeing it is mentioned by Herodotus in his description of the manners and customs of the ancient Persians.

PATETI or NEW YEAR'S DAY.—Of all the festivals observed by the Parsis, the *Pateti* stands pre-eminent. It is the 1st of Farvardin. It is a day of great and universal rejoicing, when the ties of friendship are drawn closer, when offences are condoned and pardoned, when every heart is filled with gladness, when music is heard in every street, and when every table is loaded with good cheer. In short, it is a day when all the social and moral virtues are practised to the fullest extent. This day is celebrated in honour of the accession of Yazdijird to the throne of Persia, A.D. 632. Yazdijird was the last of the Sassanian line of kings. He was defeated by Khalif Omar, A.D. 636, at the battle of Nahavand. This event decided the fate of the Persian empire. Yazdijird having no successor, the Persians reckon their era from the date of his accession. On this day the Parsis rise earlier than usual, dress themselves in new clothing, and offer prayers in their private residences, or attend the fire temples, where large congregations generally gather. They afterwards visit their friends and relations, when the "Hamma-i-jour," or "joining of hands," is performed. This ceremony is a sort of greeting, corresponding to the European fashion of wishing each other "a happy new year." Their friends and relations are invited to breakfast. The morning being thus occupied, they spend the rest of the day in their country-houses and clubs, where tea-drinking, rejoicing, and watch parties are kept up till a late hour. Alms are freely distributed amongst the poor during the day, and new clothing is presented to servants and dependants. The word *Pateti* is a corruption of the Zend *Paata*, literally, to undo a sin, to repent; hence "the day of repentance." This was originally observed as the last day of the year, and Naoroz, the preceeing, was celebrated as the first or new year's day. Owing to some mistake or misrepresentation, the first day of the year has come to be called *Pateti*, instead of Naoroz, which, as its name signifies, is really the new year's day.—*Vide 16th August and 15th September.*

* The 109th, 112th, 113th, and 114th.

RAPITHVAN.—The word *Rapithvan* originally meant "midday," and was intended to announce the commencement of summer. On this day, the 3rd of Farvardin, is performed a great Jasan ceremony in honour of Ashvechista (Ardibehesht, one of the seven Amaspands or archangels), who is supposed to preside over light and fire. The *Rapithvan*, as it now falls, does not answer the purpose for which it was originally intended. This is because the leap-year is unknown to the Parsis.—*Vide 18th August and 17th September.*

KHURDAD-SAL.—This day is celebrated in honour of the anniversary of the birth of Zoroaster, the Prophet of the Parsis. As to the exact time and place of his birth philosophers have not as yet agreed. Modern researches, aided by the discoveries in the Cuneiform Inscriptions, have, however, pretty nearly ascertained that he was born in the city of Rai, in the north of Persia, in the reign of Gustasp, one of the last kings of the Kainian dynasty, about 1200 B.C. Kalomurs, Hoshung, and Kaikushro were also born on this day, and King Gustasp is said to have professed and promulgated the religion of Zoroaster. On this day religious ceremonies are performed in the morning and at midnight by the priests. The rest of the day is passed in feasting and enjoyments. Khurdad is an archangel (Amaspand) presiding over water, vegetation, and all kinds of fruits. In Zend he is called Hourvatat, which, according to Dr. Haug, signifies "completeness, wholesomeness."—*Vide 21st August and 20th September.*

AMARDAD-SAL.—This holiday, which falls on the day immediately after the preceding festival, appears to have no origin in the books of the Parsis. It is merely kept up as a continuation of the Khurdad-Sal; no religious ceremonies are required, and the day is always spent in the enjoyment of pleasure. Amardad or Ameretat is the Amaspand presiding over trees, and is usually coupled with Khurdad.—*Vide 22nd August and 21st September.*

FARVARDIN JASAN.—This is the 19th day of the month Farvardin, and whenever the name of the day corresponds with that of the month, a Jasan ceremony is performed in honour of the angel presiding over the month. This day is specially set apart for the performance of the ceremonies in connection with the dead, Frohars, Fravashi in Zend, and Farvartish in the Cuneiform Inscriptions, which means "protector." These Frohars or protectors, who are numberless, are believed to be angels, stationed everywhere by Ahuramazda for keeping the good creation in order, preserving it, and guarding it against the constant attacks of fiendish powers. Each being of the good creation, which is living or deceased or still unborn, has its own Fravashi, or guardian angel, who is from the beginning. Hence they are a kind of prototypes, and may be best compared to the "ideas" of Plato, who supposed everything to have a double existence, first in the idea, second in the reality. Originally the Fravashis represented only the departed souls of the ancestors, comparable to the *pitayas*, i.e., fathers of the Brahmans, *manes* of the Romans.* On this day the Parsis gather on the hills at Chowpat, where their "Dakhmas," or "Towers of Silence," are situated, and there offer prayers for the dead. The Parsis are enjoined by their religion to preserve the memory of their dead by annual religious ceremonies performed in the house, but such of their friends as die on long voyages or in unknown places, and the date of whose death cannot be possibly ascertained, are honoured by sacred rites on this day. The ceremony consists in saying prayers on "daroons" or consecrated breads, which are put on a tray or other copper vessel along with fruits and flowers. The priest performs the prayers of the Baj. To partake of fruits thus sanctified is considered a meritorious act.—*Vide 3rd September and 3rd October.*

ARDIBEHESHT JASAN.—This festival falls on the 3rd of the second month, and is, as its name implies, maintained in honour of Ardibehesht Amaspand, the archangel presiding over fire, that element being one of the symbols of worship. God, in the books of the Parsi religion, has said—"My light is concealed under all that shines." Zoroaster is represented in the Gathas as standing before the sacred fire offering his prayers to the Almighty. Hence the Parsis, when they pray, turn their faces towards the sun, or stand before the sacred fire. The fire-temples are visited this day, and prayers offered to the supreme deity.—*Vide 17th September and 17th October.*

MEDIOZARAM (literally "mid-spring") is the first of the Gahambars, or gatherings, as its name signifies. According to Parsi tradition, the completion of the whole creation is said to have been effected in 365 days in six unequal periods, at the termination of each of which there was a day of rejoicings, which was celebrated as one of the Gahambars. The Gahambars are festivals celebrated by the Parsis at stated periods, six times in a year, where certain invocations, prayers, and thanksgivings are offered to the great Almighty and where any one *claiming* to be a Parsi is entitled to be present. Joining in these festivals is among the Parsis considered a pious duty. In short, participating in these Gahambars is tantamount to enrolling one's self as a recognised member of the community. In these assemblies the prince and the pauper, the king and the cowherd, hold equal rank. For a time the grandees lay aside the pomp and reserve of the court and mix freely with the common herd. Thus, one of the objects desired to be gained at these assemblies was to cultivate social and moral virtue, to cement the bond of brotherly love, and to further the cause of charity.† It is said that heaven was created on this Gahambar. It is celebrated from the 11th to the 15th day of Ardibehesht the second month.—*Vide 25th to 29th September and 25th to 29th October.*

ATISHBEHRAM SALGER.—The 17th of Ardibehesht, the second month, is the anniversary of the inauguration of the great fire-temple commonly known as the Hormusjee Wadia fire temple. Here the Parsis gather in large numbers, and after saying their prayers join in the Jasan ceremony, which is performed by the Dustoor or head priest, who at the conclusion of this ceremony generally preaches a sermon in connection with the Parsi religion. This day is observed by the Parsis as a holiday.—*Vide 1st October and 31st October.*

KHURDAD JASAN.—This Jasan ceremony is performed on the 6th day of the third month in honour of the Amaspand Khurdad.—*Vide 20th October and 19th November.*

* See Dr. Haug, p. 136. † See K. R. Cama's discourse on the Jamshedi Naoroz, pages 17 & 18.

MEDIOSHEM (literally "mid-summer") is the second of the six seasons of the year called Gahambars, and is held in commemoration of the creation of the waters. It is celebrated from the 11th to the 15th of Tir, the fourth month. In the middle of *Medioshem*, on the 13th of Tir, is held a Jasan festival in honour of *Tistrya*, or the planet Mercury. He is called the giver of wealth, and is said to bring down the water from the ocean (*Vouru Kasha*) to the earth, in order to fertilize it. Hence the assistance of this angel is generally invoked in time of drought.*—*Vide 24th to 28th November and 24th to 28th December.*

AMARDAD JASAN.—On the 7th day of Amardad, the fifth month, is performed a Jasan ceremony in honour of the Amaspund Amardad.—*Vide 20th December and 19th January.*

SHARIVAR JASAN.—This Jasan ceremony is performed on the 4th day of the sixth month in honour of Sharivar (*Kshathrya-Varya*), the Amaspund presiding over hills and mountains and over mines of gold and silver.—*Vide 16th January and 15th February.*

PATASHAM.—This is the 3rd of the Gahambars, and signifies "the season of gathering in the harvest." It is celebrated from the 28th to the 30th of the sixth month in commemoration of the season of the creation of the earth.—*Vide 1th to 11th February and 9th to 13th March.*

JAMSHEDI NAOROZ.—This festival, otherwise known as Sultani Naoroz, falls about the 21st of March, and corresponds with the vernal equinox. This day is observed by the modern Persians, the Arabs, the Turks, and several other Asiatic nations for the computation of the solar year and for State purposes, such as the collection of revenue and the arrangements for the agricultural operations of the year. The origin of this festival dates from the time of Jamshed, the third king of the Peshdadian dynasty. He was the first who introduced amongst the ancient Persians the principles of civilization, and the proper mode of reckoning time, commencing with the solar year. This festival, according to modern travellers, is observed in Persia as the first and of the highest importance, and celebrated for six successive days from Roj Hormuzd to Roj Khurdat of the first month, with unusual pomp and splendour, by all the inhabitants, whether Muhammadans or Parsis. In India it is simply a day of rejoicing, Naoroz means "new year's day," and, strictly and scientifically speaking, the Parsis ought to commence their new year from this day. The Parsi Masons of Bombay consider it a Masonic festival, and observe it as such.—*Vide 21st March.*

MEHER JASAN.—This feast is held on the 16th day of the seventh month in honour of *Mithra* (i.e., friend), the angel, or Izad, presiding over and directing the course of the sun. His worship was widely spread not only in ancient Persia itself, but far beyond its frontiers, in Asia Minor, and even in Greece and Rome.†—*Vide 27th February and 29th March.*

YATHREM (literally "the summer farewell") is the 4th Gahambar, commemorating the season of the creation of trees. It is celebrated from the 26th to the 30th of Meher, the seventh month.—*Vide 9th to 13th March and 8th to 12th April.*

ABAN OR AVAN ARDVI-SUR JASAN.—In the Zend text, the name of the angel who presides over the sea is *Ardvi-Sura Anahita*, the mighty goddess Anahitis of the ancient Persians, corresponding to the *Mytila* of the Babylonians and *Aphrodite* (Venus) of the Greeks. The words *Ardvi-Sura Anahita*, as applied to the goddess, are mere epithets, and mean sublime, strong, and spotless, which names refer to the celestial waters represented by her.‡ This festival is held in her honour on the 10th day of the eighth month. On this day the Parsis are required to approach the sea-shore to offer their prayers. Owing to their long residence in this country they have borrowed many Hindu rites in the observance of this holiday, and offerings of sugar, coconuts, flowers, &c., to the sea are not uncommon. But this custom is now done away with by the intelligent portion of the community. In Bombay a fair is held on the Esplanade on the occasion of this festival.—*Vide 23rd March and 22nd April.*

ADAR JASAN.—Adar, another synonym for fire, is the name by which the 9th day of the month and the ninth month of the Parsi year is called. This is the most sacred of the twelve months, and the ninth day of it is held in great respect and sanctity. On this day the fire-temples are very much crowded.—*Vide 21st April and 21st May.*

FARVARDIN JASAN.—This is held on the 19th of Adar, and celebrated as the festival of the same name in the first month.—*Vide 1st and 31st May.*

DEH JASAN.—This is held on the first day of the month Deh.—*Vide 13th May and 12th June.*

ZURTHOSTI DISO.—The 11th of Deh is held sacred as the anniversary of the death of their prophet Zoroaster. He is said to have died at the age of 77 at Bactria, the capital of the Kainian kings.—*Vide 23rd May and 22nd June.*

MEDIAREM (literally "mid-winter") is the 5th of the Gahambars, during which season, it is said, animals were created. It is held from the 16th to the 20th of Deh.—*Vide 28th May to 1st June and 27th June to 1st July.*

BAHMAN JASAN.—This Jasan falls on the 2nd of the 11th month, and is held sacred to the Amaspund presiding over animals. In Zend he is called *Vohumano* (i.e., good mind). The Parsis on this day are prohibited from killing or eating animals.—*Vide 13th June and 13th July.*

ASPADAD OR SPANDADMAD JASAN.—Spenta Armaiti is one of the seven Amaspunds, who presides over the earth as its genius, and is represented as the protector of animated beings. The festival in her honour is held on the 5th day of the twelfth month Aspadad.—*Vide 16th July and 15th August.*

THE MUKTAD.—This is the name of a ceremony performed at the end of the Parsi year in honour of the Frohars (the souls of the dead). It consists in keeping a place in the house near

* See Dr. Haug, p. 181. † See Dr. Haug's Essays, p. 182. ‡ See Dr. Haug's Essays, p. 178.

and clean for 10 (withsome 18) days, where is placed a pile of brass or silver vessels filled with water, and raised from the ground on iron stools. Flowers and fruits are also placed there for the satisfaction of the Frohars, and religious ceremonies are performed. According to the religious books of the Parsis, no such ceremonies are required to be performed. They are enjoined to spend the last 10 days of the year in deeds of charity, prayers, repentance, &c. The ceremony alluded to appears evidently to have been borrowed from the Hindus. It begins on the 25th day of Aspadad.—*Vide 5th August and 4th September.*

MAHARESPAND JASAN.—This festival is held on the 29th day of the last month, in honour of the angel Izad, presiding over paradise.—*Vide 9th August and 8th September.*

HAMASPATIMAEDEM ("winter farewell").—This is the last of the Gahambars. It may here be mentioned that the Parsi year is divided into twelve months of thirty days each, and five days, or "Gathas" as they are called, are added at the end to make up the deficiency. This Gahambar festival is celebrated on the five Gatha days. Hence they are called Gatha Gahambars, from five Gathas of the Yasna. The first Gatha is styled *Ahunaraiti*, whence the first day is called *Ahunarai*. The second is called *Ostaraiti*, from the opening words *usta ahmai* ("hail him"), hence the second day *Ostwad*. The third Gatha is *Spentamainyus*, and the corresponding day is *Sapantomud*. The fourth Gatha is *Vohu-Khshatra* ("good possession") and the day *Vohu-Khshatar*. The fifth Gatha and day are styled *Vahistoistis*. On these days the Parsis are strictly enjoined to repeat the Gathas or sacred songs. The Gathas are the oldest and best in the Zend literature, and contain the direct teachings and sayings of Zarathustra Spitama himself. This last Gahambar commemorates the creation of man.—*Vide 11th to 15th August and 10th to 14th September.*

JEWISH FESTIVALS, &c.

The **FAST OF PURIM** falls on the 14th, and its feast on the 15th of the sixth month (Adar, and in embolismic years Ve-Adar), and commemorates the defeat of Haman. On these days the Jews give alms to the poor and presents to their friends.—*Vide 18th and 19th March.*

The **PASSOVER** was instituted to commemorate the departure out of Egypt, because on the night preceding that departure the destroying angel, who slew the first-born of the Egyptians passed over the houses of the Hebrews, they being marked with the blood of the lamb, which for this reason was called the Paschal Lamb. It was celebrated on the 15th day of the first month (Nisan) of the ecclesiastical year, and lasted eight days. A lamb, or, if that could not be found, a kid without blemish, was killed, roasted, and eaten with unleavened bread and bitter herbs. The first Passover was eaten with their loins girded, their shoes on their feet, and their staves in their hands, that they might be in readiness for their journey. It is now kept on the 15th, 16th, and 21st Nisan.—*Vide 17th, 18th and 23rd April.*

The **FEAST OF PENTECOST** or **SHABUOTH** was celebrated on the fiftieth day after the Passover or the 6th and 7th of Sivan, and was a feast of thanksgiving to the Lord, wherein they acknowledged his dominion over their country and their labours, by offering to him two loaves, as the first-fruits of all their harvests. It also commemorated the giving of the law from Mount Sinai two years and fifty days after their departure from Egypt. The Hebrews counted seven weeks from the Passover, beginning on the second day of that solemnity, and hence called it the Feast of Weeks; but by the Christians it was called Pentecost, a name which signifies the Fiftieth Day.—*Vide 8th and 7th June.*

The **FEAST OF TRUMPETS** was celebrated on the first day of their civil year (Tisri), its commencement being proclaimed by sound of trumpet, and the day was kept solemn, all business being forbidden, and certain sacrifices appointed to be offered.—*Vide 27th and 28th September.*

KIPUR, the 10th of the first month of the civil year, is the **DAY OF ATONEMENT**, on which they observe a fast from evening to evening and bewail their sins.—*Vide 5th and 6th October.*

The **FEAST OF TABERNACLES** was instituted as a memorial of their fathers having dwelt in tents for forty years during the passage through the wilderness. It was kept from the 15th of the first month (Tisri) of the civil year and lasted eight days, the first and seventh being the most solemn. During its continuance they lived in booths, tents, or arbours constructed of the branches and leaves of trees. On the first day they cut down branches of trees, with their fruit, which they carried in ceremony to the synagogue. Holding in their right hand a branch of a palm-tree, three branches of myrtle, and two of willow, tied together, and having in their left hand a citron and its fruit, they waved them, singing songs, and crying "Hosanna!"—*Vide 11th to 18th October.*

The **FEAST OF DEDICATION**, or **HANUKA**, was appointed to celebrate the re-establishment of Divine worship in Jerusalem after Antiochus Epiphanes had been vanquished and the temple purified. It is observed for eight days from the 25th of Kislew, the third month, and is also called the Feast of Lights, from the illuminations which the Jews make during these days in their houses.—*Vide 20th December.*

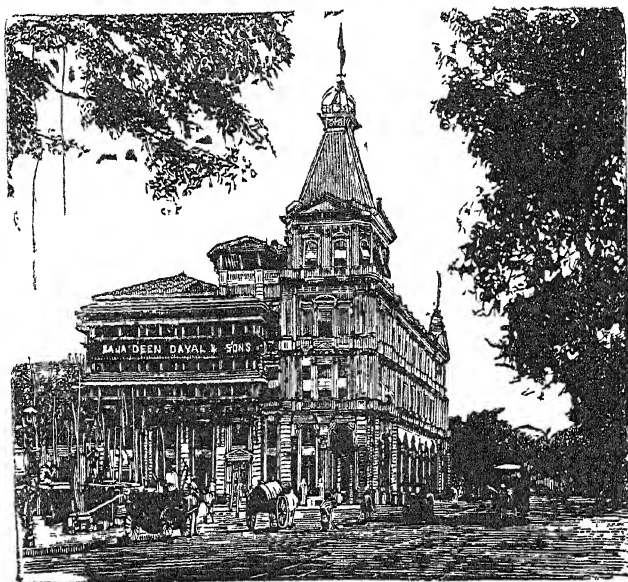
Other fasts were also instituted in later times connected with the siege of Jerusalem (10th of Tebet); the capture of the city (9th of Tammuz, 9th July); the burning of the temple (9th of Ab, or the 10th if the civil year begin on a Thursday, 7th August); and the death of Gedaliah on the 3rd of Tisri (29th September), or the 4th if the 3rd be a Sunday.

Every seventh year was to the Jews a Sabbathical year, and Alexander the Great granted them an exemption from tribute on that year. After seven weeks or Sabbaths of years, that is, after seven times seven years, the great Festival of the **JUBILEE** was celebrated. On this fiftieth year every one resumed possession of his inheritance, whether it were sold, mortgaged or alienated in any way.

WEIGHTS AND MEASURES.

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MONEY.

SILVER is the legally constituted medium of exchange in all money transactions throughout the British-Indian possessions. Gold Coin was intended to be a legal tender, at a fixed value of 16 rupees for the Gold Mohur of Calcutta and 15 rupees for the Gold Rupee of Madras and Bombay, but it is not demandable in payment, and is left to find its current value in the market.

An Order in Council was promulgated in January 1841 authorizing officers in charge of public treasuries to freely receive gold coins struck in conformity with the provisions of Act XVII of 1835 establishing the 15-rupee pieces. This continued till December 1852, when the swelling tides of California and Australia began to pour their rich treasures over the globe, and, in apprehension that India would be inundated with gold, the proclamation of 1841 was hastily rescinded, and gold thenceforth debarred from entrance into any of the public treasuries. Since then the sovereign has been made a legal tender for 10 rupees.

		Value Sterling.
3 Pies	= 1 Pie.....	£ 0 Os. 0½d.
12 Pies	= 1 Paisa or ¼ anna ...	0 0 0½
16 Annas	= 1 Anna.....	0 0 1½
15 Rupees	= 1 Rupee.....	0 2 0
16 Rupees	= 1 Gold Rupee.....	1 10 0
16 Rupees	= 1 Gold Mohur.....	1 12 0
100,000 Rupees	= 1 Lakh.....	£10,000 0 0
100 Lakhs	= 1 Karor	£1,000,000 0 0

Cowries (*Cypræa moneta*) are used in some parts of India for fractions of a paisa where pices are not in use; their value varies with the locality, from 64 to 96 = 1 paisa.

Table for reducing Annas and Pies to Decimals of a Rupee and vice versa.

anna.	0	1	2	3	4	5	6	7	8	9	10	11 pies.
1	0000	0052	0104	0156	0208	0260	0312	0365	0417	0469	0521	0573
2	0625	0677	0729	0781	0833	0885	0937	0990	1042	1094	1146	1198
3	1250	1302	1354	1406	1458	1510	1562	1615	1667	1719	1771	1823
4	1875	1927	1979	2031	2083	2135	2187	2240	2292	2344	2396	2448
5	2500	2552	2604	2656	2708	2760	2812	2865	2917	2969	3021	3073
6	3125	3177	3229	3281	3333	3385	3437	3490	3542	3594	3646	3698
7	3750	3802	3854	3906	3958	4010	4062	4115	4167	4219	4271	4323
8	4375	4427	4479	4531	4583	4635	4687	4740	4792	4844	4896	4948
9	5000	5052	5104	5156	5208	5260	5312	5365	5417	5469	5521	5573
10	5625	5677	5729	5781	5833	5885	5937	5990	6042	6094	6146	6198
11	6250	6302	6354	6406	6458	6510	6562	6615	6667	6719	6771	6823
12	6875	6927	6979	7031	7083	7135	7187	7240	7292	7344	7396	7448
13	7500	7552	7604	7656	7708	7760	7812	7865	7917	7969	8021	8073
14	8125	8177	8229	8281	8333	8385	8437	8490	8542	8594	8646	8698
15	8750	8802	8854	8906	8958	9010	9062	9115	9167	9219	9271	9323
	9375	9427	9479	9531	9583	9635	9687	9740	9792	9844	9896	9948

In a line with the annas in the left-hand column and in the same column with the pies at the top the decimal is found. Thus the decimal corresponding to 7a. 5p. is .4635; and, conversely for .466, the value is found to be 10a. 3p.

The rupee weighs 180 grains troy, or one tola, and consists of 11 parts of silver and 1 of alloy. The Gold Rupee is of the same weight and standard. The Copper coins are the half anna, weighing 200 grains; the quarter-anna, or paisa, 100 grains; the half-paisa, 50 grains; and the pie, 33½ grains.

In Bombay accounts are still often kept in rupees, quarters, and racs—25 racs making one anna.

In Madras accounts were formerly kept in star pagodas, fanams, and cash, and these are still used in some parts of the Presidency:

80 Cash..... = 1 Fanam or Panam.
42 Fanams = 1 Star Pagoda, Hun, or Varana,

Pagoda was of old 19½ carats fine and intrinsically worth 7s. 5½d.

Ahmadnagar and Sholapur.

The British-Indian Weights are in use.

At Ahmadnagar the Palla is $2\frac{1}{2}$ manas. | At Sholapur, 1 Manki = 4 dharas = 12 sers.

Satara.

The ser varies in different localities from 92.75 tolas at Koleh to 115 tolas at Mamdapur. In Satara City it is 93.25 tolas.

Sindh.

The British-Indian Weights were declared by proclamation, 1st August 1853, to be the only legal standard.

8 mans = 1 khandi = 658 $\frac{1}{2}$ lbs. av. = 23.510204 Bombay mans.

Surat.

The Surat ser of 35 Surat tolas is variously stated from 36.4583 to 37 tolas, and the man from 37 $\frac{1}{2}$ to 38 lbs. avoirdupois, the former being probably the more accurate determination, from which—

1 Surat ser = .455729 Brit.-Ind. ser. | 1 Brit.-Ind. ser = .21942857 Surat sers.
1 " = 1.330286 Bomb. " | 1 Bomb. " = .746037 " "

The Khandi for Cotton is 21 mans, or 7 cwt, $3\frac{1}{2}$ lbs.

Khandeish, &c.

The British-Indian system is authorized in these districts.

Broach, &c.

At Broach the ser = 40 tolas.
" Ahmod " = 35.5 " "
" Jambuser and Anklesar .. = 38 " "
" Wagra = 37.5 " "
" Hansot = 38.6125 "

Madras.

10 Pagodas = 1 Palam $1\frac{1}{2}$ oz. avoiz. 3.038 tolas.
8 Palams = 1 Ser $\frac{1}{2}$ lbs. " 21.301 "
5 Sers = 1 Vis $\frac{3}{8}$ " " 121.528 "
8 Vis or 40 Sers .. = 1 Man 25 " " 972.222 "
20 Mans = 1 Khandi 500 " " 60704 Br.-Ind. mans.

The Madras man is 0.308319 British-Indian mans, and the Brit.-Indian man is 3.2913246 Madras mans; 1 Bomb. man = 1.12 Mad. man, and 1 Madras man = 0.892857 Bomb. man. The Madras man is sometimes stated at 30 lbs. troy or 0.3 Brit.-Ind. man, equal to 21.6857143 lbs. avoiz. which makes the palam exactly 3 tolas, and the khandi 6 Brit.-Ind. mans.

The Mangelin for pearls is 6 grains. 18 Mad. Chows = 55 Bombay Chows.

The Pagoda Weight = 52.56 grains.

2.—NATIVE JEWELLERS' WEIGHT.

1 Dhan = $\frac{1}{16}$ gr. troy.
4 Dhan = 1 Rati $\frac{1}{4}$ " "
8 Rati = 1 Masha 15 " "
12 Masha = 1 Tola 180 " "

A Dhan is 0.46875 gr. troy, or 0.0303745 French grammes.

Goldsmiths' Weight.

2 Gunjas = 1 Wal = 3.8282 gr. troy.
4 Wals = 1 Masha = 19.3128 " "
12 Mashas = 1 Tola = 183.7536 " "

Mashas, ratas and dhans are employed in the native valuation of assay of the precious metals: thus "10 mashas fine" signifies 10-12ths pure, or the same as "10 oz. touch."

3.—MEASURES OF LENGTH.

The gaz or unit of lineal measure not only differs in different provinces of India, but also, like the ser, in the same province for different purposes. The English yard, however, is rapidly becoming the only standard unit, especially where English education has obtained a firm footing.

3 Javas = 1 Angli $\frac{1}{2}$ in. or 19.05 mm.
4 Anglis = 1 Muthi 3 " 76.2 "
3 Muthis or 12 Anglis = 1 Viti or Span 9 " 228.6 "
2 Vitis or 24 Anglis .. = 1 Hata or Cubit 18 " 457.19 "
2 Hatas = 1 Gaz or Yard 3 ft. 814.38 metres.
4 Hatas = 1 Danda or Bam 2 yds. 1.8287
2000 Dandas = 1 Kos or Kros 4000 " 3657.5
4 Kosas = 1 Yojan 9.1 m. 14630

In Bombay the half-hatas is called Vent; and the measuring rod or Kathi for land, according to Jervis, is 9.3644 feet. In Gujarat 5 hatas make 1 Vaso or Kathi. In Western India almost every village has its own Kathi.

$\frac{1}{2}$ Tanks = 1 Chhatank.. 1.9714 oz. av. 0.558 Br.-Ind. chhat.
4 Chhatanks = 1 Pau-ser... 7.8856 " " 2.833 " "
4 Pauwas = 1 Ser 1.9714 lbs. " 0.958 " "
5 Sers = 1 Passeri... 9.857 " " 4.791 " "
8 Passeris = 1 Man 78.856 " " 38.329 " "
3 Mans or 120 Sers = 1 Palla 236.57 " 2.875 " man.
 $\frac{1}{2}$ Pallas (20 Mans) = 1 Khandi... 1577.12 " 19.165 " "

Katcha mans of $12\frac{1}{2}$ and 14 sers are also used in the district.

In the Khet, Purandhar, and Bhimathadi talukas the ser weighs 76 tolas; in Shivnagar and Indapur, 76 $\frac{1}{2}$; in Pabal, 77; and in Mawal .75 tolas.

The Kos of the Ayin-i-Akbari was about 2·58 miles, or 4,540 yards, or 4,150 metres.
 The Bengal Kos contains only 1,000 danda or dhanu. In surveying, 80 hath=1 Rasi.
 In the N.-W. P.,—Delhi, Ludhiana, Ferozpur, and part of Berar—33 inches=1 Ilahi gaz,
 3 Il. gaz=1 Bans or gante, and 20 bans = 1 Jarib. In Benares and Ghazipur the gaz used by
 Mr. Duncan in the settlement of 1795 was 33·6 inches. The true Ilahi gaz probably measured
 32·6 to 32·8 inches; in Bareilly, Bulandshahar, Agra, &c., it is reckoned at 32·5 inches.
 In Orissa the padika or rod is 10·4355 feet; in Tirhut the lagi is 9½ feet; and in Jyntia the
 dastidari hath is 18·87 inches, and 16 haths make 1 null.

Bombay Cloth Measure.

2 Angalis = 1 Tasu 1½ inch.
 24 Tasus = 1 Gaz 27 "
 In Poona the gaz is 34½ in., but English cloth is sold by the yard.

Bengal.

3 Angals or Anglis.... = 1 Girih 2½ inch.
 8 Gribhs = 1 Hata 18 "
 2 Hatas = 1 Gaz 36 "

4.—MEASURES OF SURFACE.

In Bengal the following are used :—

2 Square Haths..... = 1 Gande 2¼ sq. ft.
 20 Gandehs = 1 Ohbatak 5 " yds.
 16 Ohbataks = 1 Katthas..... 80 " "
 20 Katthas = 1 Bigha..... 1,600 " "

The Bengal bigha is $\frac{10}{121}$ or 0·3305785 of an acre.

The Benares and Ghazipur bigha contains 3,600 square Benares gaz, or 3,136 square yards or
 0·47931 acre.

Bombay, Poona, &c.

34½ Square Haths = 1 Kathi.
 20 Kathis = 1 Pand, or V
 20 Pands = 1 Bigha.
 6 Bighas = 1 Rukh.
 120 Bighas = 1 Chahur.

If the Bombay Kathi of 5½ haths be exactly 9·3644 feet as stated by Jervis, this bigha will
 contain 3897·422 sq. yds. = 0·805253 acre, but in other places it varies with the Kathi, which is
 the only real measure ever used in the central and southern parts of the Bombay Presidency. In
 some places the survey chain of 33 feet has taken its place, and—

16 Anas or links = 1 Guntha or chain.
 40 Gunthas = 1 Acre.

Gujarat.

20 Khunts = 1 Padtal.
 20 Padtals = 1 Padat.
 20 Padats = 1 Vishwashi.
 20 Vishwashis = 1 Vaso.
 20 Vasas = 1 Vingho, Bigha or Dori.

North-West Provinces.

In Delhi, Patna, Shahabad, Saran, Bhagalpur, and Monghyr, the bigha of 3,600 square
 Ilahi gaz = 3,025 sq. yards or 0·625 acre, prevails, and is divided as follows :—

20 Uswansis or Nanwansis = 1 Saswansi 24·5025 sq. in.
 20 Saswansis or Tanwansis = 1 Kachwansi 3·40312 sq. ft.
 20 Kachwansis = 1 Biswansi 7·56125 sq. yds.
 20 Biswansis = 1 Biswa 151·25 " "
 20 Biswas = 1 Bigha 3025 " "

1 Acre = 1·6 Delhi bigha. The Orissa bigha is 1 acre or 4,840 square yards.

The Tirhut bigha is 400 sq. lagi = 4,225 sq. yds. = 0·923034 acre.

Madras.

24 Grounds = 1 Mani or Ground 2,400 sq. ft.
 The Kani..... = 1·322314 acres = 1 Kani 6,400 sq. yds.
 1 Acre = 0·75625 Kani.

5.—LIQUID AND DRY MEASURES.

India, properly speaking, does not possess dry or liquid measures. Where these are employed,
 they originally represented the ser or the man weight. The value of any vessel of capacity
 rests solely on the weight contained in it. In Southern and Western India an equal mixture of
 the principal grains is taken, and a vessel formed to hold a given weight of it.

Bengal.

In Bengal the following are used for grain :—

5 Chhataks = 1 Kunki. | 4 Reks or 5 Sers = 1 Payali or dron.
 16 Chhataks = 1 Ser. | 8 Payals = 1 Mana.
 4 Kunkis = 1 Rek | 20 Payalis = 1 Soah.

Bombay Dry Measure.

36 Tanks	= 1 Tipari.....	245704 c. in.,	11½ oz. av. of common rice.
2 Tiparis	= 1 Ser	491408 "	1 lb. 6 oz. av. "
4 Sers	= 1 Payali.....	1965632 "	5 " 9 " "
16 Payalis.....	= 1 Phara	31450112 "	89 " "
8 Pharas	= 1 Khandi	251600896 "	712 " "
25 Pharas	= 1 Mudha	455007 c. ft.	59 qrs. 1 bushel 4976.

The mudha is used only for rice in the husk. When a phara measure is not used for measuring grain, but the payali only, it is customary to allow more than 16 payalis to the phara, according to the sort of grain to be measured, in order to compensate for the difference in using a small measure.

17½ Payalis....	= 1 Phara of rice.....	31450112 c. in.,	11½ 2426 gallons.
17½ Payalis....	= 1 Phara of other grain	31450112 "	11½ 2426 "
8½ Payalis....	= 1 Phara of lime or chunam.		

These pharas are not regulated on any authoritative basis.

Formerly heaped measures were used, and are still occasionally to be seen, but all the new authorized measures are struck measures.

The dry Ser measure is a cylindrical metal vessel $3\frac{1}{2}$ inches deep \times 4 inches dia.

The Payali of similar shape $6\frac{1}{2}$ inches deep \times $6\frac{1}{2}$ inches dia.

The Phara is a square box $9\frac{1}{2}$ inches deep \times $18\frac{1}{2}$ \times $18\frac{1}{2}$ = 3251 cubic inches.

Bombay Liquid Measure.

60 Standard Tolas' weight of water is reckoned to give the capacity of a vessel to contain 1 Ser measure of milk, ghee, or spirits.

The milk Ser is a lota-shaped vessel. In the Konkan the Ser of milk is only 30 tolas' weight of water.

The Bombay gallon used for spirits is computed at $\frac{5}{8}$ ths of an imperial British gallon, but the Bombay gallon measure contains $6\frac{1}{2}$ spirit Sers and about 5 dry measure Sers of water, which gives 8125 lbs. as the weight of a Bombay gallon of water.

For oil the Ser measure contains only 30 tolas' weight of water.

For Salt in Bombay.

	1 Adhvalli.
10½ Adhvallis	= 1 Pharo or Faro.
100 Pharas	= 1 Ano.
16 Anos	= 1 Ras.

The Pharo for salt contains 160761 cub. inches; and there is a Ser for liquids of 60 tolas, or about 4278 cub. inches, that is, 12343 pints.

Poona and Haveli Taluka.

8 Chiptis.....	= 1 Ser	76640 Br.-Ind. tolas.
2 Sers	= 1 Adholi ..	1916 " sers.
4 Sers	= 1 Payali....	3832 " "
12 Payalis or 48 Sers ..	= 1 Mana	45983 " "
2½ Manas or 120 Sers ..	= 1 Palla	3449 " mans.
8 Pallas	= 1 Khandi ..	27592 " "

According to Sykes, a Ser in the Dekhan contains 244934 lbs. av. of Jervel rice, or 10417 quarts. The Adholi is the largest measure in common use.

The measures are all heaped; and equal quantities of five sorts of grain give the equivalent weight in tolas.

In Haveli Taluka.....	the Adholi is 212 tolas.
" Kher, Maval, and Indapur..	" 216 "
" Purandhar	" 222 "
" Bhimathadi.....	" 224 "
" Shivaner	" 233 "
" Pabal.....	" 239 "

Haidarabad, &c. (Sindh).

4 Chaotais.....	= 1 Patol	11743 Br.-Ind. sers.
4 Patols (37577 tolas).....	= 1 Toya	46971 " "
4 Toyas	= 1 Kasa	187884 " "
5 Kasas	= 1 Mundi....	93942 " "
12 Mundis, 60 Kasas	= 1 Kharwar..	1127304 " "

The values of these measures vary at different places; the Toya at Nagar is 528 tolas, at Mitthi 518, and at Islamkot 464, on the frontier about 344, and at Shikarpur 295 tolas' weight of water.

In Karachi everything is sold by weight.

Madras.

		Depth & Diam.
Oolacks....	= 1 Padi.....	8375 c. in. 5'0308 in.
8 Padi.....	= 1 Markal	750 " 10'0616 "
5 Markals ..	= 1 Parah	3750 " 17'2050 "

The Garisha or Garce for Grain is $12\frac{1}{2}$ mans or 320 lbs. avoird., = $3\frac{1}{8}$ Brit. Ind. mans.

The Garce for Salt is reckoned at 2,256 lbs. av. or 4 tons 2 cwt. 72 lbs., but is actually in measured heaps on the ground.

6.—MEASURES OF TIME.

1 Pal.....	= 1 Pal.....	24 seconds.
60 Pals	= 1 Ghatis	24 minutes
7½ Ghatis	= 1 Pahar, or prahar....	3 hours.
8 Pahars or 60 ghatis..	= 1 Divasa	1 day.
7 Divasas.....	= 1 Athavada or Hafta.	1 week.
30 Divasas.....	= 1 Masa or Mahina	1 month.
12 Mahinas	= 1 Varsha or Varsha ..	1 year.

The Hindus reckon by a lunar year for religious, and by a sidereal year for civil purposes.

	Days.	Hours.	Minutes.	Seconds.
The length of the sidereal year—				
By recent Observations	365	6	9	10.75
„ the Surya Siddhanta	365	6	12	36.56
„ the Arya Siddhanta	365	6	12	30.84
„ the Brahma Siddhanta.....	365	6	12	9
„ the Parasara Siddhanta	365	6	12	31.50

And since the Gregorian year has an average length of 365d. 5h. 49m. 12s.—

the Hindu year = 1.000042 Gregorian year.

the Gregorian year = 0.999958 Hindu year.

The year of the Surya Siddhanta = 1.000045286 mean solar years, or one day in excess 60.46 years.

ENGLISH COINS, WEIGHTS AND MEASURES.

1.—MONEY.

Rs. s. p.

1 Farthing (¼d.)	0	0	2
4 Farthings	= 1 Penny (d.)	0	8
12 Pence	= 1 Shilling (s.)	0	8
2 Shillings	= 1 Florin (fl.)	1	0
5 Shillings	= 1 Crown	2	8
10 Florins or 20s.	= 1 Pound (£) or Sovereign.....	10	0
21 Shillings	= 1 Guinea.....	10	8

The English Sovereign weighs 123 $\frac{17}{32}$ or 123.274 grains troy, with a legal 'remedy' of 0.256 grs., and consists of 22 parts of gold and 2 of copper. The Standard Silver Coin of Britain consists of 37 parts of silver and 3 of copper. The florin weighs 174 $\frac{1}{2}$ grains troy, with a legal remedy of 0.727 grs., and the shilling 87 $\frac{1}{4}$ grains.

The Bronze coins are the penny, weighing 145.171 grains and measuring 1.2 inch in diameter and 0.0555 in. in thickness; the halfpenny, weighing 87.5 grains, is 1 inch in diameter and 0.0512 in. thick, and the farthing, weighing 43.6 grs., is 0.8 in. in diameter and 0.0384 in. thick. The copper penny, now disused, weighed 291 $\frac{1}{2}$ grains, was 1 $\frac{1}{2}$ inch in diameter and 0.0937 in. thick; and the halfpenny and farthing weighed in proportion.

2.—AVOIRDUPOIS WEIGHT.

The imperial pound avoirdupois is the weight of 27.7274 cubic inches, or one-tenth part of an imperial gallon of distilled water when the barometer stands at 30 inches, and the thermometer at 62° Fahr. The standard pound kept in London is a cylinder on platinum 1.35 in. in height and 1.15 in. in diameter, very nearly.

27 $\frac{11}{32}$ Grains Troy	= 1 Dram.....	0.15191 tola.	1.77185 Grammes.
16 Drams	= 1 Ounce	2.43056 „	28.34954 „
16 Ounces	= 1 Pound	38.88888 „	453.59264 „
14 Pounds	= 1 Stone.....	6.80555 Br. Ind. ser.	6.3503 New sers.
28 Pounds	= 1 Quarter.....	13.61111 „	12.7006 „
4 Quarters	= 1 Hundredweight. 54.44444 „	„	50.8024 „
20 Hundredweight. .	= 1 Ton	27.22222 „	25.40120 New mam.

An avoirdupois pound is equal to 7,000 grains troy, or 453.592645 French grammes. A gramme is 0.584383 dram av.; and a kilogramme 2.20462 lbs. avoiz.

A "great pound" of silk is 24 oz. A last of flax and feathers is 17 cwt., and of gunpowder is 24 barrels or 2,400 lbs.

A peck of flour was 14 lbs. 7.04 oz. A peck-loaf should weigh 17 lbs. 6 oz., and a quarter loaf 4 lbs. 5 $\frac{1}{2}$ oz. avoiz., but are usually reckoned at 16 lbs. and 4 lbs., respectively.

3.—TROY WEIGHT.

For Gold, Silver, Jewellery, and in Philosophical Experiments.

24 Grains	= 1 Pennyweight.....	515 dhan. Br. Ind.	71.5551 Grammes.
20 Pennyweights	= 1 Ounce	2½ tolas „	31.10349 „
12 Ounces or 5,760 Grs..	= 1 Pound	32 „	373.24195 „
1 Gold Carat.....	= 240 Grains troy		= 16 masha.
16 Parts	= 1 Diamond or Pearl Grain		= $\frac{1}{3}$ gr. troy
1 Diamond Carat.....	= 4 Diamond Grains		= 3 $\frac{1}{3}$ „

The Pound troy is..... = 210.65142857 Drams avoiz.

The Troy grain is..... = 0.06479896 French gramme; and

The Troy lb. is

The Gramme is

The Kilogramme is

*£ s. d. are the first letters of the words Libra, Solidus, and Denarius, the Latin words for pound, shilling and pence, respectively.

4.—APOTHECARIES' WEIGHT.

For Medical Prescriptions.

The grain, ounce, and pound are the same as in Troy weight.

20 Grains.....	= 1 Scruple.....	48 $\frac{3}{4}$ dhan	Imp.
3 Scruples.....	= 1 Dram.....	32 rati	"
8 Drams.....	= 1 Ounce	32 masha	"
12 Ounces	= 1 Pound	32 tola	"

Apothecaries' Fluid Measure.

60 Minims	= 1 Drachm	2 dr. avoird.	
8 Drachms.....	= 1 Ounce	1 oz.	"
20 Ounces	= 1 Pint	1 $\frac{1}{4}$ lbs.	"
8 Pints	= 1 Gallon	10 "	"

A minim is about 2 drops; a fluid drachm a tea-spoonful; and a fluid ounce 2 table-spoonfuls.
A fluid ounce is 1.7329 cub. inch.

5.—LINEAL MEASURE.

12 Lines	= 1 Inch.....	1 $\frac{1}{2}$ Angli.	
12 Inches.....	= 1 Foot	16 "	
3 Feet.....	= 1 Yard.....	2 Hath.	
5 $\frac{1}{2}$ Yards	= 1 Pole or Rod ..	11 "	
40 Poles, or 220 Yards..	= 1 Furlong.		
8 Furlongs	= 1 Mile.		
3 Miles	= 1 League.		

For Surveying.

7 $\frac{23}{32}$ Inches	= 1 Link	7.92 inches = 201.16436 mm.	
25 Links	= 1 Pole or Rod....	5 $\frac{1}{2}$ yards = 5.029109 metres.	
100 Links	= 1 Chain	22 " = 20.116436 "	
10 Chains	= 1 Furlong	220 " = 201.164363 "	

The following measures are also occasionally referred to:—

3 Barleycorns..	= 1 Inch.	
3 Inches	= 1 Palm.	
4 Inches	= 1 Hand, for the height of horses.	
9 Inches	= 1 Span.	
18 Inches	= 1 Cubit.	
2 $\frac{1}{2}$ Feet	= 1 Military Pace.	
5 Feet	= 1 Geometrical Pace.	
6 Feet	= 1 Fathom.	
120 Fathoms	= 1 Cable's Length.	
6075.6 Feet	= 1 Geographical or Nautical Mile.	

The *log* used in the Navy is usually of about 75 fathoms, having 8 separate distances of *one knot* each marked on it.

Till 1826 the Irish rod contained 7 yards, the chain 12 yards, and the mile 2,240 yards. The Scotch chain measured 74 feet, and the mile 1,973 $\frac{1}{4}$ yards.

The French pied measures 12.78933 inches; the toise 6.39466 feet; the metre 39.37079 in. or 1.093633 yard; and the English foot 0.30479449 metre.

6.—CLOTH MEASURE.

2 $\frac{1}{2}$ Inches	= 1 Nail	2 $\frac{1}{2}$ inches.	
4 Nails.....	= 1 Quarter.....	9 "	
4 Quarters	= 1 Yard	3 feet.	
5 Quarters	= 1 English Ell	3 $\frac{1}{2}$ "	
3 Quarters	= 1 Flemish Ell	2 $\frac{1}{2}$ "	
6 Quarters	= 1 French Ell	4 $\frac{1}{2}$ "	
37 Inches	= 1 Scotch Ell.....	3 $\frac{1}{2}$ "	

Dutch linens are bought by the Flemish Ell and sold by the English Ell.

7.—YARN MEASURES.

Cotton Yarn.

54 Inches....	= 1 Thread.
80 Threads..	= 1 Skein or Rap.
7 Skeins....	= 1 Hank.
18 Hanks....	= 1 Spindle.

Linen Yarn.

90 Inches	= 1 Thread.
120 Threads	= 8 Cuts.
2 Cuts	= 1 Heer.
6 Heers	= 1 Hasp.
4 Hasps	= 1 Spindle.

8.—SUPERFICIAL MEASURE.

144 Square Inches	= 1 Square Foot.
9 " Feet	= 1 " Yard.
30 $\frac{1}{2}$ " Yards	= 1 " Pole or Perch.
40 Perches	= 1 Rod.
4 Rods (4,840 sq. yds.) ..	= 1 Acre.
640 Acres	= 1 Square Mile.

In Surveying.

10,000 Square Links or 16 Perches..	= 1 Square Chain.
10 Square Chains	= 1 Acre.
30 Acres	= 1 Yard of Land.
100 Acres	= 1 Hide of Land.
100 Square Feet	= 1 Square of Flooring.
30½ " Yards	= 1 Rood of Brickwork.
36 " Yards	= 1 Rood of Masonwork.
The Scotch Acre of 6,084½ sq. yds. ..	= 1·257111 Imp. Acres.
1 Imperial Acre	= 0·795471 Scotch Acre.
The Irish Acre of 7,840 sq. yds.	= 1·6198347 Imp. Acres.
1 Imperial Acre	= 0·617347 Irish Acre.
The Imperial Acre	= 0·404671 Hectare.
1 Hectare	= 2·471143 Acres.
The Square Foot	= 0·0928997 Square Metre.
1 Square Metre	= 1550·059105 Square Inches.

9.—SOLID OR CUBIC MEASURE.

1,728 Cubic Inches	= 1 Cubic Foot.
27 " Feet	= 1 " Yard.
40 " Feet of Rough, or	} .. = 1 Load.
50 " " of Hewn Timber	
42 " "	= 1 Ton of Shipping.
108 " "	= 1 Stack of Wood.
128 " "	= 1 Cord of Wood.

For Shipping Cargo, 50 c. ft. are reckoned to the ton for sailing vessels and 40 c. ft. for Steamers.

A cubic foot of distilled water weighs 62·3211 lbs. av., or, roughly, 62½ lbs., and a cubic inch 252·458 grains at 62° Fahr., barom. 30 in.

A cubic foot is 2·831486 centistercs, and a sterc is 35·31716 cubic feet or 1·3082015 cubic yard. A cubic inch is 16·3861759 centimetres cube.

10.—MEASURE OF CAPACITY.

	In Brit.-Ind. meas.	In Bombay dry meas.
4 Gills	= 1 Pint	0·6076 ser
2 Pints	= 1 Quart	1·2153 "
4 Quarts	= 1 Gallon	4·861 "
2 Gallons	= 1 Peck	9·722 "
4 Pecks or 8 galls.	= 1 Bushel	38·888 "
2 Bushels	= 1 Strike	1·944 man
4 Bushels	= 1 Coom	3½ "
2 Cooms or 8 bush.	= 1 Quarter	7½ "
4 Quarters	= 1 Chaldron	31½ "
5 Quarters	= 1 Wey, tun or load.	38½ "
2 Weys	= 1 Last	77½ "

The last columns of this table are derived as in the tables of Indian dry measures.

The Imperial gallon contains 277·274 cub. in., and when the barometer is at 30 in. and the thermometer at 62° Fahr. weighs 10 lbs. The gallon is 4·54345797 French litres; and the litre 1·760773 pints, or 0·22009668 gall., or 61·027746 cubic inches. The bushel is a cylinder 18·789 inches in diameter inside and 8 inches deep; it contains 84 galls. and 2218·192 cubic inches.

In *Old Wine measure*, now abolished, the gallon contained 231 cubic inches, or 0·83311 Imp. gall., and the Imp. gallon contains 1·20032 Old Wine gall. 10 gallons made an Anker; 18 galls. a Rundlet; 42 galls. a Tierce; 63 galls. a Hogshead; 84 galls. a Puncheon; 2 Hhds. a Pipe; and 2 Pipes a Tun.

The *Old Ale and Beer Gallon* contained 282 cub. in., or 1·01705 Imp. gall., and the Imp. gall. contains 0·98324 Old Ale and Beer gall.; 9 galls. of beer made a Firkin; 2 Firkins a Kilderkin; 2 Kilderkins or 36 galls. a Barrel; 54 galls. a Hogshead; 2 Barrels a Puncheon; 3 Barrels a Butt; and 2 Butts a Tun.

The Scots pint contains 104·2034 cub. in.; the Wheat Firiot—for wheat, peas, beans, rye, and salt—contained 21½ Scots pints, or 2214·322 c. in.; for barley, malt, and oats the firiot contained 31 pints or 3230·305 c. in.; 4 firlots made a Boll; and 16 bolls a Chaldron.

FOREIGN WINES.

92 Gallons (Imp.) are..	= 1 Pipe of Cape or Madeira.
100 " "	.. = 1 Pipe of Teneriffe.
115 " "	.. = 1 Pipe of Port.
117 " "	.. = 1 Pipe of Lisbon.
108 " "	.. = 1 Butt of Sherry.
46 " "	.. = 1 Hhd. of Claret.
30 " "	.. = 1 Aum of Hock.

HEAPED MEASURE.

For Coals, Lime, &c.

1 Heaped bushel..	= 2315·4887 c. in.
Heaped bushels..	= 1 Sack
12 Sacks	= 1 Chaldron

= 3·7 Ind. meas.
= 44·396

In heaped measure the heap must be a cone 6 inches high, its base being the mouth of the bin, &c.

The *Old Dry* Bushel contained 21504 cub. inches, 7-75557 gallons, or 6-36945 bushel Imp.

11.—Angular Measure.

Most nations divide the circle into 360 degrees; the Chinese, however, divide it into 365½ and the French, since 1792, into 100. The common method is termed the *sacrosystemal*, and the French method the *cub-system*.

60 Seconds (")	.....	= 1 Minute (')
60 Minutes	.....	= 1 Hour (h)
24 Hours	.....	= 1 Day (d)
365 Days	.....	= 1 Year (a)
60 Geographical Miles or nearly 69045 Statute Miles	.....	= 1° of the Terrestrial Meridian.

The circumference of a circle is 3-1416 times (very nearly) the diameter and the diameter is $\frac{1}{3}$ or 0-31831 of the circumference.

12.—Time Table.

60 Seconds	.....	1 Minute	.....	= 2½ pal.
60 Minutes	.....	1 Hour	.....	= 2 chadl.
24 Hours	.....	1 Day	.....	= 1 diwas.
7 Days	.....	1 Week	.....
4 Weeks	.....	1 Lunar month	.....
365 Days, or 52 Weeks, 1 day, or 12 Calendar Months	.....	1 Common year	.....
366 Days	.....	1 Leap-year	.....
365½ Days	.....	1 Julian year	.....
365 Days 5 hr. 48 m. 46 sec.	.....	1 Solar or Tropical year	.....

Every year of the *Christian era*, the last two figures of which are divisible by 4 without a remainder, is a *Leap-year*, or has 366 days, except those centuries which are not divisible by 4. Thus 1752 and 1864 were Leap-years, because the numbers 52 and 64 are divisible by 4 without remainder, but the years 1801, 1800 are not Leap-years, because the centuries 18 and 19 are not so divisible without remainder. In 100 years there are 97 Leap-years. The Calendar is called the *Gregorian*, from Pope Gregory XIII, who introduced it in 1582. It is used by all the nations of Europe except Russia. The *Gregorian* year is 365 d. 5 hr. 49 m. 12 sec.

With the exception of July and August, both of which have 31 days, the months are alternately *long* and *short*. In Bisextile or Leap years February has 29 days, but in common years only 28 days.

The months are—

1 January	.....31 days.	7 July	.....31 days.
2 February	.....28 or 29 "	8 August	.....31 "
3 March	.....31 "	9 September	.....30 "
4 April	.....30 "	10 October	.....31 "
5 May	.....31 "	11 November	.....30 "
6 June	.....30 "	12 December	.....31 "

USEFUL WEIGHTS, MEASURES, &c.

A last of Potash, Cod Fish, White Herrings Pitch, or Tar.	.....12 barrels.	A dicker of Hides	.....10 skins.
A last of Flax and Peathers	.....17 cwt.	A dicker of Gloves	.....10 doz. pair.
A last of Gunpowder	.....21 barrels or 2,100 lbs.	A last of Hides	.....20 dickers.
A bag of Hops	.....nearly 3½ cwt.	A last of Corn or Rape Seed	.....10 qrs.
A packet of Hops	.....1½ to 2 "	A firkin of Butter	.....56 lbs.
A weight of Cheese	.....256 lbs.	A quintal of Fish	.....100 "
A stone of Glass	.....5 "	A cask of Red Herrings	.....500 "
A scan of ditto	.....24 "	A cask of Spirits	.....1,000 "
A stone of Meat	.....8 "	A barrel of Herrings	.....263 gals.
		A cran of ditto	.....37½ "
		A barrel of Flour	.....196 lbs.
		A fother of Lead	.....183 cwt.

Common and Ancient.

12 Articles	.....1 Dozen.	20 Quins or 180 hefts	.....1 Ream.
12 Article	.....1 Long Dozen.	2 Reams	.....1 Bundle.
12 Dozen	.....1 Gross.	10 Reams	.....1 Bale.
20 Articles	.....1 Score.	5 Dozen (in of Purchase)	.....1 Roll.
5 Score	.....1 Hundred.	90 Wols in Chains	.....1 Folio.
6 Score	.....1 Long Hundred.	80 " in 11, chequer	.....1 Folio.
80 Doals	.....1 Quarter.	72 " in Common Law	.....1 Folio.
4 Quarters	.....1 Hundred.		
24 Sheets of Paper	.....1 Quire.		

In Paper.

4 Articles	.....1 Ganda.	5 Ganda	.....1 Kanda
20 Articles	.....1 Coupe of Kori.		

In Madras.

3 Articles.....	= 1 Patch.	10 Patch.....	= 1 Corgo.
20 Articles.....	= 1 Corgo.		

In Bombay.

20 Articles 1 Corgo or Koli.

FRENCH LINEAL MEASURES.

<i>French.</i>	<i>English.</i>	<i>French.</i>	<i>English.</i>
Millimetre.....	0.0393 inch.	Decimetre	= 3.9371 inch.
Centimetre	0.3937 "	Metre	= 39.371 "

GOLD AND SILVER FOREIGN COINS.

The relative value of Gold and Silver varies in different countries where both metals are employed in coinage. Thus -

In Britain, Gold is to Silver ..	as 14 28 to 1	In Portugal, Gold is to Silver ..	as 15.48 to 1
In France ..	.. as 15.50 to 1	In Russia ..	.. as 15.00 to 1
In Belgium ..	.. as 15.79 to 1	In the United States ..	.. as 15.98 to 1
In Spain ..	.. as 15.75 to 1		

I.—The following are some of the principal Foreign Gold Coins, with their approximate values in Rupees, reckoning gold at 15 times the value of silver of the same degree of purity:—

GOLD COINS.	Weight in Grams.	Standard.	Value.	GOLD COINS.	Weight in Grams.	Standard.	Value.
			<i>Rs. a. p.</i>				<i>Rs. a. p.</i>
British Sovereign ..	123.271	916	10 4 4	Turkish piece of 100 piastres ..	110.97	916	9 8 10
French Napoleon of 20 francs ..	99.545	960	8 2 4	Egyptian New Double Sequin ..	132.72	875	10 8 2
German Ducat ..	53.89	986	4 13 3	Persian Gold Rupee ..	730	971	14 15 6
Ducat of Holland ..	54.21	982	4 12 10	" Toman ..	52.40	812	6 6 0
Spanish Doubloon of 8 reales ..	128.64	900	10 8 5	Madras Star Pagoda ..	52.40	812	3 14 2
Portuguese Dobrão of 20,000 reis ..	828.7	917	69 1 4	Japanese new Koban (approximately) ..	201.75	67	18 5 1
Portuguese Dobrão of 12,800 reis ..	441.8	917	36 13 4	Double Eagle of the United States, 20 dollars ..	515.98	900	42 3 4
Portuguese Moeda de ouro (Moorish) ..	165.93	917	11 13 4	Mexican Quadruple or Double of 8 escudos ..	415.9	868	33 1 2
Italian Piastre of Pius VI. ..	84.43	917	7 0 7	Onza or Quadruple of Guatemala, Peru, and Bolivia ..	416.67	868	33 2 2
" Sequin ..	52.87	1000	1 1 3	Do. do. of New Grenada, of 16 pesos or piastres ..	398.25	894	32 9 3
" Secudo ..	26.76	900	2 2 11	Do. do. Buenos Ayres ..	418.22	868	33 0 0
Venetian Olla ..	219.90	1000	19 6 4	Brazilian piece of 20,000 reis ..	276.64	914	23 0 1
" Zecchino ..	54.766	1000	1 1 3				
Swedish Ducat ..	58.706	976	1 12 3				
Russian Half Imperial of 5 roubles ..	101.005	916	8 6 8				
Greek Tetradrachma ..	177.78	900	14 8 4				

II.—Intrinsic value of the principal Foreign Silver Coins.—

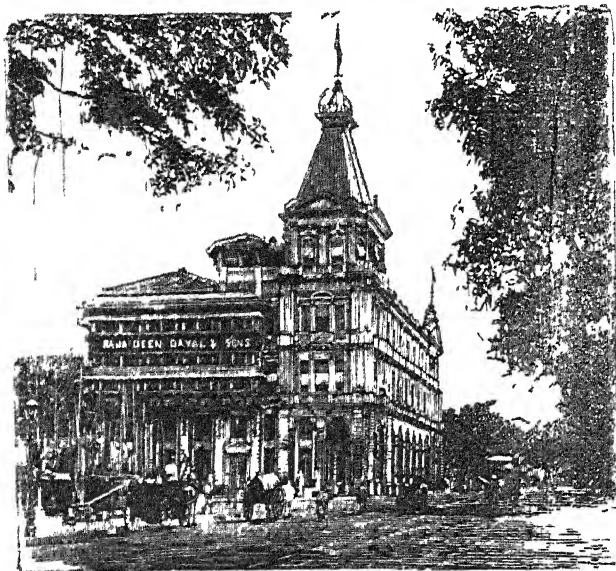
SILVER COINS.	Weight in Grams.	Standard.	Value.	SILVER COINS.	Weight in Grams.	Standard.	Value.
			<i>Rs. a. p.</i>				<i>Rs. a. p.</i>
GREAT BRITAIN.			<i>Rs. a. p.</i>	BELGIUM.			<i>Rs. a. p.</i>
Crown ..	46.36	925	2 7 1	Crown of 10 francs ..	455.8	873	2 6 7
Florin ..	17.55	"	0 15 8	Silver Lion of Brabant ..	508.2	873	2 11 0
Shilling ..	87.27	"	0 7 10	5 Franc piece (2, 1, 1/2, 1/4) ..	385.81	900	2 1 8
FRANCE.				SPAIN.			
5 Franc piece ..	285.41	900	2 1 8	Piastre or Dollar since 1772 ..	417.37	903	2 4 6 3/4
2 " ..	151.32	"	0 13 7 1/2	Duro of 20 reals of 1818 ..	405.72	900	2 3 5
1 Franc ..	77.16	"	0 6 9	Mohio Duro or Crown of 10 reals ..	202.86	"	1 1 8 1/2
50 centimes and 25 centimes in proportion.				Pesta of 4 reals ..	81.14	"	0 4 5
				Real ..	20.28	"	0 1 1 1/4

SILVER COINS.	Weight in Grains.	Stand- ard.	Value.	SILVER COINS.	Weight in Grains.	Stand- ard.	Value.
PORTUGAL.				DENMARK.			
Cruzada (new) of 400 reis	225.82	900	Rs. a. p. 1 3 9	Rixdollar or Double Crown of 6 marks or 96 Danish shillings from 1776	449.5	875	2 6 1½
Croa of 1,000 reis or 10 testons	385.2	917	2 2 4	Rixdollar current of 1749	413.6	833	2 1 5
10 Macutas (African Possessions) .. .. .	..	..	1 3 2	Rigsbanklaer	234	..	1 2 11
Teston of 100 reis (1854) ..	38.58	..	0 3 5	Mark of 16 shillings ..	97	688	0 6 5
5 Testons of 500 reis ..	192.0	..	1 1 2	NORWAY.			
ITALY.				Specie Rixdaler	446.8	875	2 5 11
Teston of Rome of 10 paoli or 100 baiocchi ..	407.99	917	2 4 3½	Mark, Ort, or 24 Schel- lings	89.4	..	0 7 7
Teston of 30 baiocchi ..	122.30	..	0 10 10½	SWEDEN.			
Sculo of Pius IX, 1854 ..	414.13	900	2 4 1½	Specie Rixdaler or new Crown	523.5	750	2 6 1
Paolo of 10 baiocchi ..	41.4	..	0 3 7	½, ¼, ⅛, and ⅞ in proportion.	..	..	..
Papetto, 20 baiocchi ..	82.72	..	0 7 3	RUSSIA.			
New Crown of 1816 (Sardinia)	385.8	..	2 1 8	Rouble, 1849, of 100 kopecks	319.8	878	1 11 3
Ducat of Venice of 8 livres	351.5	826	1 12 2	Poltank	159.9	..	0 13 7½
Crown of the Cross	490.5	948	2 13 1	Poltank	80.0	..	0 6 9½
Ducatoon	480.8	948	2 2 6	Poltank of 10½ dolls Zlot of Poland of 5 al- tans 15 kopecks .. ..	..	..	0 4 0½
Talaro	447.4	826	2 3 10	TURKEY.			
Ozella	154.0	948	0 12 2	Aitnichleesince 1771 ..	445.7	550	1 7 9½
Francesconi of Tuscany of 10 paoli	393.6	917	2 3 0	Piece of 20 Piastres, 1845	371.4	830	1 13 10½
Dodici Carlini of Naples ..	424.9	833½	3 2 4	Piastre of Constantino- ple	18.6	..	0 1 6
Ducat of 10 carlini, 1863 ..	354.1	833	1 12 7½	GREECE.			
The Swiss Coins are the same as the French.				5 Drachme piece of Otho Phoenix (Capo d'Istria) EGYPT.	354.5 70.9	900 ..	1 14 2 1 5 0½
GERMANY.				New Piastre (½, ¼, ⅛, ⅞ in proportion)	370.4	830	1 13 10
Rixdollar, or Specie- reichsthaler of Bava- ria, &c.	438.1	833	2 3 0	UNITED STATES.			
Kronenthaler	455.9	872	2 6 6½	Dollar	412.5	900	2 4 0
Crown of 1838 of 3½ gulden or florins	572.8	900	3 2 0	Dime	41.3	..	0 3 7
Kopfstuck or 24 Kren- tzers, of 1800	102.5	583	0 5 10	SOUTH AMERICA, &c.			
Florin or Gulden of 60 krentzers	166.7	900	0 14 3	Piastre of Mexico, Gua- temala, Peru, and Bolivia	416.7	903	2 4 6
6 Krentzers of Baden, of 1840	39.4	325	0 1 3	.. of N. Grenada, Quito, Chili	385.8	900	2 1 8
6 Krentzers of Wurtem- burg	40.1	333	0 1 3½	.. of Uruguay, peso duro	416.7	875	2 3 4
Mark or 16 Shilling piece of Hamburg ..	111.4	750	0 10 3½	Piece of 2,000 Reis of Brazil	393.5	916½	2 3 0
Thaler common to the Northern States	343.7	750	1 9 0	.. 1,000	196.7	..	1 1 6
.. of silbergroschen ..	286.5	900	1 9 0	.. 500	98.9	..	0 8 9
Florin of 24 Marien- groschen of Hanover ..	201.6	1000	1 3 7	PERSIA.			
Crown of Hanover or Rixdollar	459.8	878	2 6 5	Rupee of Shiraz, A. H. 1245-48	105.12	916½	0 9 4
AUSTRIA.				Larn of Persia and Arabia	74.5	965	0 6 11½
Specie-reichsthaler	443.5	878	2 5 9	THIBET.			
Rixdollar of Convention since 1758	433.2	..	2 1 10	Chah-chun or Tsang- pahu	58.0	792	0 4 5½
Florin or Gulden	216.5	833	1 1 6	INDIA.			
20 Krentzer piece of Francis Joseph	66.8	900	0 5 10	Timasha of Nipal	84.3	929	3 0 1
HOLLAND.				Rupee of Nipal, 1803- 24, average	84.7	768	0 6 4
Ducaton or Ryder of 3 florins since 1818	198.4	898	2 11 5	Madras Half-Pagoda ..	326.73	894	12 1 8
Ducat or Rixdollar of 2½ gulden, 1848	385.8	945	2 3 4	.. 5 Fanam piece ..	71.51	900	6 0 3
Florin or Gulden of 1848	254.3	..	0 11 5½	Goa Rupee	168.5	864	0 14 1½
25 Cents	55.2	640	0 3 1	CHINA.			
½ Gulden or 25 Cents of Netherlands India of 1854	49.1	720	0 3 5	1 Dollar of 72 khandarins 1 Tael of 10 mace .. ..	..	..	2 9 0 3 9 0
				JAPAN.			
				Tigo-gin of 40 mace (½, ¼, ⅛ in proportion.)	..	approx- imately.	1 6

EXCHANGE TABLES.

RAJA DEEN DAYAL & Sons,

F O R T,



HORNBY ROW, BOMBAY.

ART PHOTOGRAPHIC SALON

Daily Open to the Public from 8 a.m. to 7 p.m.

Sittings from 8 a.m. to 3 p.m.

(SUNDAYS EXCEPTED.)

Hydraulic Lift at the disposal of our Visitors.

OPINIONS OF THE PRESS.

"TIMES OF INDIA," 26th November, 1896.—"It is scarcely too much to say that the enterprising proprietors have succeeded in endowing Bombay with the most splendidly equipped Photographic Salon in the East."

"BOMBAY GAZETTE," 28th November, 1896.—"Neither trouble nor expense has been spared to make the Salon in Hornby Row the very best of its kind in India. The dressing rooms are especially noteworthy; that for the Ladies being supplied with every requisite for arranging the toilet that the most exacting belle could desire."

"ADVOCATE OF INDIA," 24th November, 1896.—"The ladies' boudoir is a model of comfort combined with elegance."

A VISIT FROM RAJAS, MAHARAJAS, TOURISTS,
AND

Gentry passing through Bombay respectfully invited.

EXCHANGE TABLES.

We give in a compendious form Tables of Exchange from TEN PENCE TO ONE SHILLING AND ELEVEN PENCE of **Rupees into Sterling.**

In order to find the Sterling value of any number of rupees at any exchange rate from 10d. rising by $\frac{1}{4}$ d. to 1s. 11d., add the exchange value of the fraction of the pence to the exchange value of the integral numbers. Thus :—

To find the Sterling value of Rs. 8,000 at the exchange of 1s. $4\frac{1}{4}$ d. : The Sterling value of Rs. 8,000 at 1s. 4d. = £533 6s. 8d., add to it the Sterling value of Rs. 8,000 at $\frac{1}{4}$ d. = £7 5s. 10d., the total £540 12s. 6d. is the Sterling value required.

To find the Sterling value of Rs. 8,059 at the exchange of 1s. $5\frac{1}{4}$ d. : Find the Sterling value of Rs. 8,059 at 1s. 5d., thus :—

	£	s.	d.	f.
Rs. 8 000	566	13	4	0
" 50	3	10	10	0
" 9	0	12	9	0
	<hr/>			
	£570 16 11 0			

Then add the Sterling value of Rs. 8,059 at $\frac{1}{4}$ d. :

	£	s.	d.	f.
Rs. 8,000	2	12	1	0
" 50	0	0	3	362
" 9	0	0	0	2·81
	<hr/>			
	£2 12 5 2·43			

Total Sterling value of Rs. 8,059 at 1s. $5\frac{1}{4}$ d. ... £573 9 4 2·43

RUPEES INTO

10s.	11s.	1s. 0d.	1s. 1d.	Amount.	1s. 2d.	1s. 3d.	1s. 4d.
£ s. d. p.	£ s. d. p.	£ s. d. p.	£ s. d. p.		£ s. d. p.	£ s. d. p.	£ s. d. p.
0 21	0 23	0 25	0 27	Pies 1	0 29	0 31	0 33
0 42	0 46	0 50	0 54	2	0 57	0 59	0 61
0 63	0 69	0 75	0 81	3	0 87	0 93	0 97
0 84	0 92	1 00	1 08	4	1 16	1 26	1 33
1 04	1 14	1 25	1 37	5	1 45	1 56	1 67
1 25	1 37	1 50	1 62	6	1 75	1 87	2 00
1 46	1 60	1 75	1 89	7	2 04	2 18	2 33
1 67	1 83	2 00	2 16	8	2 33	2 50	2 67
1 87	2 06	2 25	2 43	9	2 62	2 81	3 00
2 08	2 29	2 50	2 71	10	2 91	3 12	3 33
2 29	2 52	2 75	2 97	11	3 20	3 43	3 67
2 50	2 75	3 00	3 25	Ans. 1	3 50	3 75	4 00
2 71	3 00	3 25	3 50	2	4 20	4 50	4 80
2 92	3 23	3 50	3 75	3	4 50	5 25	5 60
3 13	3 46	3 75	4 00	4	5 20	6 00	6 40
3 34	3 69	4 00	4 25	5	5 50	6 35	6 80
3 55	3 92	4 25	4 50	6	6 20	7 10	7 60
3 76	4 15	4 50	4 75	7	6 50	7 45	8 00
3 97	4 38	4 75	5 00	8	7 20	8 20	8 80
4 18	4 61	5 00	5 25	9	7 50	8 55	9 20
4 39	4 84	5 25	5 50	10	8 20	9 30	10 00
4 60	5 07	5 50	5 75	11	8 50	9 65	10 40
4 81	5 30	6 00	6 25	12	9 20	10 40	11 20
5 02	5 53	6 25	6 50	13	9 50	11 10	11 60
5 23	5 76	6 50	6 75	14	10 20	11 40	12 00
5 44	5 99	7 00	7 25	15	10 50	12 10	12 80
5 65	6 22	7 25	7 50	Rs. 1	11 20	12 40	13 20
5 86	6 45	7 50	7 75	2	11 50	13 10	13 60
6 07	6 68	8 00	8 25	3	12 20	13 40	14 00
6 28	6 91	8 25	8 50	4	12 50	14 10	14 80
6 49	7 14	8 50	8 75	5	13 20	14 40	15 20
6 70	7 37	9 00	9 25	6	13 50	15 10	15 60
6 91	7 60	9 25	9 50	7	14 20	15 40	16 00
7 12	7 83	9 50	10 00	8	14 50	16 10	16 80
7 33	8 06	10 00	10 25	9	15 20	16 40	17 20
7 54	8 29	10 25	10 50	10	15 50	17 10	17 60
7 75	8 52	10 50	11 00	20	16 20	17 40	18 00
7 96	8 75	11 00	11 25	30	16 50	18 10	18 80
8 17	8 98	11 25	11 50	40	17 20	18 40	19 20
8 38	9 21	11 50	12 00	50	17 50	19 10	19 60
8 59	9 44	12 00	12 25	60	18 20	19 40	20 00
8 80	9 67	12 25	12 50	70	18 50	20 10	20 80
9 01	9 90	12 50	13 00	80	19 20	20 40	21 20
9 22	10 13	13 00	13 25	90	19 50	21 10	21 60
9 43	10 36	13 25	13 50	100	20 20	21 40	22 00
9 64	10 59	13 50	14 00	200	20 50	22 10	22 80
9 85	10 82	14 00	14 25	300	21 20	22 40	23 20
10 06	11 05	14 25	14 50	400	21 50	23 10	23 60
10 27	11 28	14 50	15 00	500	22 20	23 40	24 00
10 48	11 51	15 00	15 25	600	22 50	24 10	24 80
10 69	12 14	15 25	15 50	700	23 20	24 40	25 20
10 90	12 37	15 50	16 00	800	23 50	25 10	25 60
11 11	12 60	16 00	16 25	900	24 20	25 40	26 00
11 32	12 83	16 25	16 50	1000	24 50	26 10	26 80
11 53	13 06	16 50	17 00	2000	25 20	26 40	27 20
12 14	13 29	17 00	17 25	3000	25 50	27 10	28 00
12 35	13 52	17 25	17 50	4000	26 20	27 40	28 80
12 56	14 15	17 50	18 00	5000	26 50	28 10	29 20
12 77	14 38	18 00	18 25	6000	27 20	28 40	29 60
12 98	14 61	18 25	18 50	7000	27 50	29 10	30 00
13 19	14 84	18 50	19 00	8000	28 20	29 40	30 80
13 40	15 07	19 00	19 25	9000	28 50	30 10	31 20
13 61	15 30	19 25	19 50	10000	29 20	30 40	31 60
13 82	15 53	19 50	20 00	20000	29 50	31 10	32 00
14 03	16 16	20 00	20 25	30000	30 20	31 40	32 80
14 24	16 39	20 25	20 50	40000	30 50	32 10	33 20
14 45	16 62	20 50	21 00	50000	31 20	32 40	33 60
14 66	16 85	21 00	21 25	60000	31 50	33 10	34 00
14 87	17 08	21 25	21 50	70000	32 20	33 40	34 80
15 08	17 31	21 50	22 00	80000	32 50	34 10	35 20
15 29	17 54	22 00	22 25				
15 50	18 17	22 25	22 50				
15 71	18 40	22 50	23 00				
15 92	19 03	23 00	23 25				
16 13	19 26	23 25	23 50				
16 34	19 49	23 50	24 00				
16 55	20 12	24 00	24 25				
16 76	20 35	24 25	24 50				
16 97	20 58	24 50	25 00				
17 18	21 21	25 00	25 25				
17 39	21 44	25 25	25 50				
17 60	22 07	25 50	26 00				
17 81	22 30	26 00	26 25				
18 02	22 53	26 25	26 50				
18 23	23 16	26 50	27 00				
18 44	23 39	27 00	27 25				
18 65	24 02	27 25	27 50				
18 86	24 25	27 50	28 00				
19 07	24 48	28 00	28 25				
19 28	25 11	28 25	28 50				
19 49	25 34	28 50	29 00				
19 70	25 57	29 00	29 25				
19 91	26 20	29 25	29 50				
20 12	26 43	29 50	30 00				
20 33	27 06	30 00	30 25				
20 54	27 29	30 25	30 50				
20 75	27 52	30 50	31 00				
20 96	28 15	31 00	31 25				
21 17	28 38	31 25	31 50				
21 38	29 01	31 50	32 00				
21 59	29 24	32 00	32 25				
22 20	29 47	32 25	32 50				
22 41	30 10	32 50	33 00				
22 62	30 33	33 00	33 25				
22 83	30 56	33 25	33 50				
23 04	31 19	33 50	34 00				
23 25	31 42	34 00	34 25				
23 46	32 05	34 25	34 50				
23 67	32 28	34 50	35 00				
23 88	32 51	35 00	35 25				
24 09	33 14	35 25	35 50				
24 30	33 37	35 50	36 00				
24 51	34 00	36 00	36 25				
24 72	34 23	36 25	36 50				
24 93	34 46	36 50	37 00				
25 14	35 09	37 00	37 25				
25 35	35 32	37 25	37 50				
25 56	35 55	37 50	38 00				
25 77	36 18	38 00	38 25				
25 98	36 41	38 25	38 50				
26 19	37 04	38 50	39 00				
26 40	37 27	39 00	39 25				
26 61	37 50	39 25	39 50				
26 82	38 13	39 50	40 00				
27 03	38 36	40 00	40 25				
27 24	38 59	40 25	40 50				
27 45	39 22	40 50	41 00				
27 66	39 45	41 00	41 25				
27 87	40 08	41 25	41 50				
28 08	40 31	41 50	42 00				
28 29	40 54	42 00	42 25				
28 50	41 17	42 25	42 50				
28 71	41 40	42 50	43 00				
28 92	42 03	43 00	43 25				
29 13	42 26	43 25	43 50				
29 34	42 49	43 50	44 00				
29 55	43 12	44 00	44 25				
29 76	43 35	44 25	44 50				
29 97	43 58	44 50	45 00				
30 18	44 21	45 00	45 25				
30 39	44 44	45 25	45 50				
30 60	45 07	45 50	46 00				
30 81	45 30	46 00	46 25				
31 02	45 53	46 25	46 50				
31 23	46 16	46 50	47 00				
31 44	46 39	47 00	47 25				
31 65	47 02	47 25	47 50				
31 86	47 25	47 50	48 00				
32 07	47 48	48 00	48 25				
32 28	48 11	48 25	48 50				
32 49	48 34	48 50	49 00				
32 70	48 57	49 00	49 25				
32 91	49 20	49 25	49 50				
33 12	49 43	49 50	50 00				
33 33	50 06	50 00	50 25				
33 54	50 29	50 25	50 50				
33 75	50 52	50 50	51 00				
33 96	51 15	51 00	51 25				
34 17	51 38	51 25	51 50				
34 38	52 01	51 50	52 00				
34 59	52 24	52 00	52 25				
34 80	52 47	52 25	52 50				
35 01	53 10	52 50	53 00				
35 22	53 33	53 00	53 25				
35 43	53 56	53 25	53 50				
35 64	54 19	53 50	54 00				
35 85	54 42	54 00	54 25				
36 06	55 05	54 25	54 50				
36 27	55 28	54 50	55 00				
36 48	55 51	55 00	55 25				
36 69	56 14	55 25	55 50				
36 90	56 37	55 50	56 00				
37 11	57 00	56 00	56 25				
37 32	57 23	56 25					

POUNDS STERLING.

1s. 5d.				1s. 6d.				1s. 7d.				1s. 8d.				Amount.	1s. 9d.				1s. 10d.				1s. 11d.			
£	s.	d.	f.d.	£	s.	d.	f.d.	£	s.	d.	f.d.	£	s.	d.	f.d.		£	s.	d.	f.d.	£	s.	d.	f.d.	£	s.	d.	f.d.
		0 35				0 37				0 39				0 41		Pies	1											
		0 70				0 75				0 79				0 83		2												
		1 06				1 12				1 18				1 25		3												
		1 41				1 50				1 58				1 66		4												
		1 77				1 87				1 97				2 08		5												
		2 12				2 25				2 37				2 50		6												
		2 47				2 62				2 77				2 91		7												
		2 63				3				3 16				3 33		8												
		3 18				3 37				3 56				3 75		9												
		3 54				3 75				3 95				4 16		10												
		3 89				4 12				4 35				4 58		11												
		4 25				4 50				5 15				5 40		Ans.	1											
		5 05				5 30				5 55				6 20		2												
		6 15				6 45				7 15				7 45		3												
		7 15				7 45				8 15				8 45		4												
		8 2				9 0				9 2				10 0		5												
		8 25				10 0				10 25				11 1		6												
		10 25				11 1				11 35				12 2		7												
		11 27				12 2				12 50				13 4		8												
		1 0 3				1 1 2				1 2 1				1 3 0		9												
		1 13 25				1 2 50				1 3 15				1 4 1		10												
		1 23 50				1 3 3				1 4 25				1 5 2		11												
		1 33 75				1 4 35				1 5 35				1 6 3		12												
		1 5				1 6				1 7				1 8		Rs.	1											
		2 10				2 30				2 4				2 6		2												
		4 3				4 6				4 9				4 8		3												
		5 8				5 9				6 4				6 8		4												
		7 1				7 6				7 11				8 4		5												
		8 6				9 0				9 6				10 0		6												
		9 11				10 6				11 1				11 8		7												
		11 4				12 0				12 8				13 4		8												
		12 9				13 6				14 3				15 0		9												
		14 2				15				15 10				16 8		10												
		1 8 4				1 10				1 11 8				1 13 4		20												
		2 2 6				2 5				2 7 6				2 10 0		30												
		2 16 8				3 0				3 3 4				3 6 8		40												
		3 10 10				3 15				3 19 2				4 3 4		50												
		4 5 0				4 10				4 15 0				5 0 0		60												
		4 19 2				5 5				5 10 10				5 16 8		70												
		5 13 4				6 0				6 6 8				6 13 4		80												
		6 7 6				6 15				7 2 6				7 10 0		90												
		7 1 8				7 10				7 18 4				8 6 8		100												
		14 3 4				15 0				15 16 8				16 13 4		200												
		21 5 0				22 10				23 15 0				25 0 0		300												
		28 6 8				30 0				31 13 4				33 6 8		400												
		35 8 4				37 10				39 11 8				41 13 4		500												
		42 10 0				45 0				47 10 0				50 0 0		600												
		49 11 8				52 10				55 8 4				58 6 8		700												
		56 13 4				60 0				63 6 8				66 13 4		800												
		63 15 0				67 10				71 5 0				75 0 0		900												
		70 18 8				75				79 3 4				83 6 8		1000												
		141 13 4				150				158 6 8				166 13 4		2000												
		212 10 0				225				237 10 0				250 0 0		3000												
		283 6 8				300				316 13 4				333 6 8		4000												
		354 3 4				375				395 16 8				416 13 4		5000												
		425 0 0				450				475 0 0				500 0 0		6000												
		495 16 8				525				554 3 4				583 6 8		7000												
		568 13 4				600				638 6 8				666 13 4		8000												
		637 10 0				675				712 10 0				750 0 0		9000												
		708 6 8				750				791 13 4				833 6 8		10000												
		1416 13 4				1500				1583 6 8				1666 13 4		20000												
		2125 0 0				2250				2375 0 0				2500 0 0		30000												
		2833 6 8				3000				3166 13 4				3333 6 8		40000												
		3541 13 4				3750				3958 6 8				4166 13 4		50000												
		4250 0 0				4500				4750 0 0				5000 0 0		60000												
		4958 6 8				5250				5541 13 4				5833 6 8		70000												
		5666 3 4				6000				6335 5 8				6666 13 4		80000												

RUPEES INTO

14d.	12d.	34d.	18d.	Amount.	38d.	58d.	78d.
£ s. d. p.	£ s. d. p.	£ s. d. p.	£ s. d. p.		£ s. d. p.	£ s. d. p.	£ s. d. p.
				Pies 1	001	001	002
				2	001	002	003
				3	002	003	005
				4	003	005	007
				5	004	006	009
				6	005	007	010
				7	006	009	012
				8	007	010	014
				9	008	011	016
				10	009	013	018
				11	010	014	020
				Ans. 1	009	015	021
				2	018	031	043
				3	028	046	065
				4	037	062	087
				5	046	078	109
				6	056	093	131
				7	065	109	153
				8	075	125	175
				9	084	140	196
				10	093	156	218
				11	103	171	240
				12	112	187	262
				13	121	203	284
				14	131	218	306
				15	140	234	328
				Rs. 1	150	250	350
				2	300	500	700
				3	450	750	1050
				4	600	1000	1400
				5	750	1250	1750
				6	900	1500	2100
				7	1050	1750	2450
				8	1200	2000	2800
				9	1350	2250	3150
				10	1500	2500	3500
				20	3000	5000	7000
				30	4500	7500	10500
				40	6000	10000	14000
				50	7500	12500	17500
				60	9000	15000	21000
				70	10500	17500	24500
				80	12000	20000	28000
				90	13500	22500	31500
				100	15000	25000	35000
				200	30000	50000	70000
				300	45000	75000	105000
				400	60000	100000	140000
				500	75000	125000	175000
				600	90000	150000	210000
				700	105000	175000	245000
				800	120000	200000	280000
				900	135000	225000	315000
				1,000	150000	250000	350000
				2,000	300000	500000	700000
				3,000	450000	750000	1,050,000
				4,000	600000	1,000,000	1,400,000
				5,000	750000	1,250,000	1,750,000
				6,000	900000	1,500,000	2,100,000
				7,000	1,050,000	1,750,000	2,450,000
				8,000	1,200,000	2,000,000	2,800,000
				9,000	1,350,000	2,250,000	3,150,000
				10,000	1,500,000	2,500,000	3,500,000
				20,000	3,000,000	5,000,000	7,000,000
				30,000	4,500,000	7,500,000	10,500,000
				40,000	6,000,000	10,000,000	14,000,000
				50,000	7,500,000	12,500,000	17,500,000
				60,000	9,000,000	15,000,000	21,000,000
				70,000	10,500,000	17,500,000	24,500,000
				80,000	12,000,000	20,000,000	28,000,000
				90,000	13,500,000	22,500,000	31,500,000
				1,00,000	15,000,000	25,000,000	35,000,000

POUNDS STERLING.

1/16d.	3/16d.	5/16d.	7/16d.	Amount.	9/16d.	11/16d.	13/16d.	15/16d.
£ s. d. F. D.	£ s. d. F. D.	£ s. d. F. D.	£ s. d. F. D.		£ s. d. F. D.	£ s. d. F. D.	£ s. d. F. D.	£ s. d. F. D.
..	..	0 01	0 01	Pies 1	0 01	0 01	0 01	0 02
..	..	0 01	0 01	2	0 02	0 02	0 02	0 03
..	0 01	0 02	0 02	3	0 03	0 03	0 03	0 05
..	0 01	0 02	0 02	4	0 04	0 04	0 04	0 07
..	0 01	0 03	0 03	5	0 05	0 05	0 05	0 09
..	0 02	0 03	0 03	6	0 06	0 06	0 06	0 1
..	0 02	0 04	0 04	7	0 07	0 07	0 07	0 13
0 01	0 02	0 05	0 05	8	0 08	0 08	0 08	0 15
0 01	0 03	0 05	0 05	9	0 09	0 09	0 09	0 17
0 01	0 03	0 06	0 06	10	0 10	0 10	0 10	0 19
0 01	0 04	0 07	0 07	11	0 11	0 11	0 11	0 21
0 02	0 04	0 07	0 07	Ans. 1	0 12	0 12	0 12	0 23
0 03	0 05	0 08	0 08	2	0 13	0 13	0 13	0 26
0 04	0 06	0 09	0 09	3	0 14	0 14	0 14	0 30
0 06	0 08	0 11	0 11	4	0 15	0 15	0 15	0 33
0 07	0 09	0 12	0 12	5	0 16	0 16	0 16	0 37
0 09	0 11	0 14	0 14	6	0 17	0 17	0 17	0 40
0 10	0 12	0 15	0 15	7	0 18	0 18	0 18	0 44
0 12	0 14	0 17	0 17	8	0 19	0 19	0 19	0 48
0 14	0 16	0 19	0 19	9	0 20	0 20	0 20	0 52
0 15	0 17	0 20	0 20	10	0 21	0 21	0 21	0 56
0 17	0 19	0 22	0 22	11	0 22	0 22	0 22	0 60
0 18	0 20	0 23	0 23	12	0 23	0 23	0 23	0 64
0 20	0 21	0 24	0 24	13	0 24	0 24	0 24	0 68
0 21	0 22	0 25	0 25	14	0 25	0 25	0 25	0 72
0 23	0 24	0 26	0 26	15	0 26	0 26	0 26	0 76
0 25	0 26	0 27	0 27	Ans. 1	0 27	0 27	0 27	0 80
0 26	0 27	0 28	0 28	2	0 28	0 28	0 28	0 84
0 28	0 29	0 30	0 30	3	0 29	0 29	0 29	0 88
0 30	0 31	0 32	0 32	4	0 30	0 30	0 30	0 92
0 31	0 32	0 33	0 33	5	0 31	0 31	0 31	0 96
0 33	0 34	0 35	0 35	6	0 32	0 32	0 32	1 00
0 35	0 36	0 37	0 37	7	0 33	0 33	0 33	1 04
0 36	0 37	0 38	0 38	8	0 34	0 34	0 34	1 08
0 38	0 39	0 40	0 40	9	0 35	0 35	0 35	1 12
0 40	0 41	0 42	0 42	10	0 36	0 36	0 36	1 16
0 41	0 42	0 43	0 43	11	0 37	0 37	0 37	1 20
0 43	0 44	0 45	0 45	12	0 38	0 38	0 38	1 24
0 44	0 45	0 46	0 46	13	0 39	0 39	0 39	1 28
0 46	0 47	0 48	0 48	14	0 40	0 40	0 40	1 32
0 47	0 48	0 49	0 49	15	0 41	0 41	0 41	1 36
0 49	0 50	0 51	0 51	Ans. 1	0 42	0 42	0 42	1 40
0 50	0 51	0 52	0 52	2	0 43	0 43	0 43	1 44
0 52	0 53	0 54	0 54	3	0 44	0 44	0 44	1 48
0 53	0 54	0 55	0 55	4	0 45	0 45	0 45	1 52
0 55	0 56	0 57	0 57	5	0 46	0 46	0 46	1 56
0 56	0 57	0 58	0 58	6	0 47	0 47	0 47	2 00
0 58	0 59	0 60	0 60	7	0 48	0 48	0 48	2 04
0 59	0 60	0 61	0 61	8	0 49	0 49	0 49	2 08
0 60	0 61	0 62	0 62	9	0 50	0 50	0 50	2 12
0 62	0 63	0 64	0 64	10	0 51	0 51	0 51	2 16
0 63	0 64	0 65	0 65	11	0 52	0 52	0 52	2 20
0 65	0 66	0 67	0 67	12	0 53	0 53	0 53	2 24
0 66	0 67	0 68	0 68	13	0 54	0 54	0 54	2 28
0 68	0 69	0 70	0 70	14	0 55	0 55	0 55	2 32
0 69	0 70	0 71	0 71	15	0 56	0 56	0 56	2 36
0 70	0 71	0 72	0 72	Ans. 1	0 57	0 57	0 57	2 40
0 72	0 73	0 74	0 74	2	0 58	0 58	0 58	2 44
0 73	0 74	0 75	0 75	3	0 59	0 59	0 59	2 48
0 75	0 76	0 77	0 77	4	0 60	0 60	0 60	2 52
0 76	0 77	0 78	0 78	5	0 61	0 61	0 61	2 56
0 78	0 79	0 80	0 80	6	0 62	0 62	0 62	3 00
0 79	0 80	0 81	0 81	7	0 63	0 63	0 63	3 04
0 80	0 81	0 82	0 82	8	0 64	0 64	0 64	3 08
0 82	0 83	0 84	0 84	9	0 65	0 65	0 65	3 12
0 83	0 84	0 85	0 85	10	0 66	0 66	0 66	3 16
0 85	0 86	0 87	0 87	11	0 67	0 67	0 67	3 20
0 86	0 87	0 88	0 88	12	0 68	0 68	0 68	3 24
0 88	0 89	0 90	0 90	13	0 69	0 69	0 69	3 28
0 89	0 90	0 91	0 91	14	0 70	0 70	0 70	3 32
0 90	0 91	0 92	0 92	15	0 71	0 71	0 71	3 36
0 92	0 93	0 94	0 94	Ans. 1	0 72	0 72	0 72	3 40
0 93	0 94	0 95	0 95	2	0 73	0 73	0 73	3 44
0 95	0 96	0 97	0 97	3	0 74	0 74	0 74	3 48
0 96	0 97	0 98	0 98	4	0 75	0 75	0 75	3 52
0 98	0 99	0 1 00	0 1 00	5	0 76	0 76	0 76	3 56
0 99	1 00	1 01	1 01	6	0 77	0 77	0 77	4 00
1 00	1 01	1 02	1 02	7	0 78	0 78	0 78	4 04
1 02	1 03	1 04	1 04	8	0 79	0 79	0 79	4 08
1 03	1 04	1 05	1 05	9	0 80	0 80	0 80	4 12
1 05	1 06	1 07	1 07	10	0 81	0 81	0 81	4 16
1 06	1 07	1 08	1 08	11	0 82	0 82	0 82	4 20
1 08	1 09	1 10	1 10	12	0 83	0 83	0 83	4 24
1 09	1 10	1 11	1 11	13	0 84	0 84	0 84	4 28
1 10	1 11	1 12	1 12	14	0 85	0 85	0 85	4 32
1 12	1 13	1 14	1 14	15	0 86	0 86	0 86	4 36
1 13	1 14	1 15	1 15	Ans. 1	0 87	0 87	0 87	4 40
1 15	1 16	1 17	1 17	2	0 88	0 88	0 88	4 44
1 16	1 17	1 18	1 18	3	0 89	0 89	0 89	4 48
1 18	1 19	1 20	1 20	4	0 90	0 90	0 90	4 52
1 19	1 20	1 21	1 21	5	0 91	0 91	0 91	4 56
1 20	1 21	1 22	1 22	6	0 92	0 92	0 92	5 00
1 22	1 23	1 24	1 24	7	0 93	0 93	0 93	5 04
1 23	1 24	1 25	1 25	8	0 94	0 94	0 94	5 08
1 25	1 26	1 27	1 27	9	0 95	0 95	0 95	5 12
1 26	1 27	1 28	1 28	10	0 96	0 96	0 96	5 16
1 28	1 29	1 30	1 30	11	0 97	0 97	0 97	5 20
1 29	1 30	1 31	1 31	12	0 98	0 98	0 98	5 24
1 30	1 31	1 32	1 32	13	0 99	0 99	0 99	5 28
1 32	1 33	1 34	1 34	14	1 00	1 00	1 00	5 32
1 33	1 34	1 35	1 35	15	1 01	1 01	1 01	5 36
1 35	1 36	1 37	1 37	Ans. 1	1 02	1 02	1 02	5 40
1 36	1 37	1 38	1 38	2	1 03	1 03	1 03	5 44
1 38	1 39	1 40	1 40	3	1 04	1 04	1 04	5 48
1 39	1 40	1 41	1 41	4	1 05	1 05	1 05	5 52
1 40	1 41	1 42	1 42	5	1 06	1 06	1 06	5 56
1 42	1 43	1 44	1 44	6	1 07	1 07	1 07	6 00
1 43	1 44	1 45	1 45	7	1 08	1 08	1 08	6 04
1 45	1 46	1 47	1 47	8	1 09	1 09	1 09	6 08
1 46	1 47	1 48	1 48	9	1 10	1 10	1 10	6 12
1 48	1 49	1 50	1 50	10	1 11	1 11	1 11	6 16
1 49	1 50	1 51	1 51	11	1 12	1 12	1 12	6 20
1 50	1 51	1 52	1 52	12	1 13	1 13	1 13	6 24
1 52	1 53	1 54	1 54	13	1 14	1 14	1 14	6 28
1 53	1 54	1 55	1 55	14	1 15	1 15	1 15	6 32
1 55	1 56	1 57	1 57	15	1 16	1 16	1 16	6 36
1 56	1 57	1 58	1 58	Ans. 1	1 17	1 17	1 17	6 40
1 58	1 59	1 60	1 60	2	1 18	1 18	1 18	6 44
1 59	1 60	1 61	1 61	3	1 19	1 19	1 19	6 48
1 60	1 61	1 62	1 62	4	1 20	1 20	1 20	6 52
1 62	1 63	1 64	1 64	5	1 21	1 21	1 21	6 56
1 63	1 64	1 65	1 65	6	1 22	1 22	1 22	7 00
1 65	1 66	1 67	1 67	7	1 23	1 23	1 23	7 04
1 66	1 67	1 68	1 68	8	1 24	1 24	1 24	7 08
1 68	1 69	1 70	1 70	9	1 25	1 25	1 25	7 12
1 69	1 70	1 71	1 71	10	1 26	1 26	1 26	7 16
1 70	1 71	1 72	1 72	11	1 27	1 27	1 27	7 20
1 72	1 73	1 74	1 74	12	1 28	1 28	1 28	7 24
1 73	1 74	1 75	1 75	13	1 29	1 29	1 29	7 28
1 75	1 76	1 77	1 77	14	1 30	1 30	1 30	7 32
1 76	1 77	1 78	1 78	15	1 31	1 31	1 31	7 36
1 78	1 79	1 80	1 80	Ans. 1	1 32	1 32	1 32	7 40
1 79	1 80	1 81	1 81	2	1 33	1 33	1 33	7 44
1 80	1 81	1 82	1 82	3	1 34	1 34	1 34	7 48
1 82	1 83	1 84	1 84	4	1 35	1 35	1 35	7 52
1 83	1 84	1 85	1 85	5	1 36	1 36	1 36	7 56
1 85	1 86	1 87	1 87	6	1 37	1 37	1 37	8 00
1 86	1 87	1 88	1 88	7	1 38	1 38	1 38	8 04
1 88	1 89	1 90	1 90	8	1 39	1 39	1 39	8 08
1 89	1 90	1 91	1 91	9	1 40	1 40	1 40	8 12
1 90	1 91	1 92	1 92	10	1 41	1 41	1 41	8 16
1 92	1 93	1 94	1 94	11	1 42	1 42	1 42	8 20
1 93	1 94							

RUPEES INTO

1/32d.	3/32d.	5/32d.	7/32d.	Amount.	9/32d.	11/32d.	13/32d.	15/32d.
£ s. d. p. d.	£ s. d. p. d.	£ s. d. p. d.	£ s. d. p. d.		£ s. d. p. d.	£ s. d. p. d.	£ s. d. p. d.	£ s. d. p. d.
..	..	..	..	Pies 1	..	0 0 1	0 0 1	0 0 1
..	..	..	0 0 1	2	0 0 1	0 0 1	0 0 1	0 0 2
..	..	0 0 1	0 0 1	3	0 0 1	0 0 2	0 0 2	0 0 2
..	..	0 0 1	0 0 2	4	0 0 2	0 0 2	0 0 3	0 0 3
..	..	0 0 1	0 0 2	5	0 0 2	0 0 3	0 0 4	0 0 4
..	0 0	0 0	0 0 2	6	0 0 2	0 0 3	0 0 5	0 0 5
..	0 0	0 0	0 0 2	7	0 0 3	0 0 3	0 0 6	0 0 6
..	0 0	0 0 2	0 0 3	8	0 0 3	0 0 4	0 0 7	0 0 7
..	0 0 1	0 0 2	0 0 4	9	0 0 3	0 0 6	0 0 7	0 0 8
..	0 0 2	0 0 3	0 0 4	10	0 0 3	0 0 7	0 0 8	0 0 9
..	0 0 2	0 0 3	0 0 5	11	0 0 4	0 0 7	0 0 9	0 1 0
..	0 0 2	0 0 3	0 0 5	Ans. 1	0 0 7	0 0 8	0 1 0	0 1 1
0 0	0 0	0 0 3	0 0 5	2	0 0 7	0 0 8	0 1 0	0 1 1
0 0	0 0	0 0 3	0 0 5	3	0 0 7	0 0 8	0 1 0	0 1 1
0 0	0 0	0 0 3	0 0 5	4	0 0 7	0 0 8	0 1 0	0 1 1
0 0	0 0	0 0 3	0 0 5	5	0 0 7	0 0 8	0 1 0	0 1 1
0 0 4	0 0 1	0 0 3	0 0 5	6	0 0 7	0 0 8	0 1 0	0 1 1
0 0 4	0 0 1	0 0 3	0 0 5	7	0 0 7	0 0 8	0 1 0	0 1 1
0 0 4	0 0 1	0 0 3	0 0 5	8	0 0 7	0 0 8	0 1 0	0 1 1
0 0 4	0 0 1	0 0 3	0 0 5	9	0 0 7	0 0 8	0 1 0	0 1 1
0 0 4	0 0 1	0 0 3	0 0 5	10	0 0 7	0 0 8	0 1 0	0 1 1
0 0 4	0 0 1	0 0 3	0 0 5	11	0 0 7	0 0 8	0 1 0	0 1 1
0 0 4	0 0 1	0 0 3	0 0 5	12	0 0 7	0 0 8	0 1 0	0 1 1
0 0 4	0 0 1	0 0 3	0 0 5	13	0 0 7	0 0 8	0 1 0	0 1 1
0 0 4	0 0 1	0 0 3	0 0 5	14	0 0 7	0 0 8	0 1 0	0 1 1
0 0 4	0 0 1	0 0 3	0 0 5	15	0 0 7	0 0 8	0 1 0	0 1 1
0 0 4	0 0 1	0 0 3	0 0 5	Rs. 1	1 1	1 37	1 82	1 87
0 0 4	0 0 1	0 0 3	0 0 5	2	2 25	2 75	3 25	3 75
0 0 4	0 0 1	0 0 3	0 0 5	3	3 37	3 87	4 37	4 87
0 0 4	0 0 1	0 0 3	0 0 5	4	4 50	4 50	5 50	6 50
0 0 4	0 0 1	0 0 3	0 0 5	5	5 62	5 62	6 62	7 62
0 0 4	0 0 1	0 0 3	0 0 5	6	6 75	6 75	7 75	8 75
0 0 4	0 0 1	0 0 3	0 0 5	7	7 87	7 87	8 87	9 87
0 0 4	0 0 1	0 0 3	0 0 5	8	8 50	8 50	9 50	10 50
0 0 4	0 0 1	0 0 3	0 0 5	9	9 62	9 62	10 62	11 62
0 0 4	0 0 1	0 0 3	0 0 5	10	10 75	10 75	11 75	12 75
0 0 4	0 0 1	0 0 3	0 0 5	11	11 87	11 87	12 87	13 87
0 0 4	0 0 1	0 0 3	0 0 5	12	12 50	12 50	13 50	14 50
0 0 4	0 0 1	0 0 3	0 0 5	13	13 62	13 62	14 62	15 62
0 0 4	0 0 1	0 0 3	0 0 5	14	14 75	14 75	15 75	16 75
0 0 4	0 0 1	0 0 3	0 0 5	15	15 87	15 87	16 87	17 87
0 0 4	0 0 1	0 0 3	0 0 5	16	16 50	16 50	17 50	18 50
0 0 4	0 0 1	0 0 3	0 0 5	17	17 62	17 62	18 62	19 62
0 0 4	0 0 1	0 0 3	0 0 5	18	18 75	18 75	19 75	20 75
0 0 4	0 0 1	0 0 3	0 0 5	19	19 87	19 87	20 87	21 87
0 0 4	0 0 1	0 0 3	0 0 5	20	20 50	20 50	21 50	22 50
0 0 4	0 0 1	0 0 3	0 0 5	21	21 62	21 62	22 62	23 62
0 0 4	0 0 1	0 0 3	0 0 5	22	22 75	22 75	23 75	24 75
0 0 4	0 0 1	0 0 3	0 0 5	23	23 87	23 87	24 87	25 87
0 0 4	0 0 1	0 0 3	0 0 5	24	24 50	24 50	25 50	26 50
0 0 4	0 0 1	0 0 3	0 0 5	25	25 62	25 62	26 62	27 62
0 0 4	0 0 1	0 0 3	0 0 5	26	26 75	26 75	27 75	28 75
0 0 4	0 0 1	0 0 3	0 0 5	27	27 87	27 87	28 87	29 87
0 0 4	0 0 1	0 0 3	0 0 5	28	28 50	28 50	29 50	30 50
0 0 4	0 0 1	0 0 3	0 0 5	29	29 62	29 62	30 62	31 62
0 0 4	0 0 1	0 0 3	0 0 5	30	30 75	30 75	31 75	32 75
0 0 4	0 0 1	0 0 3	0 0 5	31	31 87	31 87	32 87	33 87
0 0 4	0 0 1	0 0 3	0 0 5	32	32 50	32 50	33 50	34 50
0 0 4	0 0 1	0 0 3	0 0 5	33	33 62	33 62	34 62	35 62
0 0 4	0 0 1	0 0 3	0 0 5	34	34 75	34 75	35 75	36 75
0 0 4	0 0 1	0 0 3	0 0 5	35	35 87	35 87	36 87	37 87
0 0 4	0 0 1	0 0 3	0 0 5	36	36 50	36 50	37 50	38 50
0 0 4	0 0 1	0 0 3	0 0 5	37	37 62	37 62	38 62	39 62
0 0 4	0 0 1	0 0 3	0 0 5	38	38 75	38 75	39 75	40 75
0 0 4	0 0 1	0 0 3	0 0 5	39	39 87	39 87	40 87	41 87
0 0 4	0 0 1	0 0 3	0 0 5	40	40 50	40 50	41 50	42 50
0 0 4	0 0 1	0 0 3	0 0 5	41	41 62	41 62	42 62	43 62
0 0 4	0 0 1	0 0 3	0 0 5	42	42 75	42 75	43 75	44 75
0 0 4	0 0 1	0 0 3	0 0 5	43	43 87	43 87	44 87	45 87
0 0 4	0 0 1	0 0 3	0 0 5	44	44 50	44 50	45 50	46 50
0 0 4	0 0 1	0 0 3	0 0 5	45	45 62	45 62	46 62	47 62
0 0 4	0 0 1	0 0 3	0 0 5	46	46 75	46 75	47 75	48 75
0 0 4	0 0 1	0 0 3	0 0 5	47	47 87	47 87	48 87	49 87
0 0 4	0 0 1	0 0 3	0 0 5	48	48 50	48 50	49 50	50 50
0 0 4	0 0 1	0 0 3	0 0 5	49	49 62	49 62	50 62	51 62
0 0 4	0 0 1	0 0 3	0 0 5	50	50 75	50 75	51 75	52 75
0 0 4	0 0 1	0 0 3	0 0 5	51	51 87	51 87	52 87	53 87
0 0 4	0 0 1	0 0 3	0 0 5	52	52 50	52 50	53 50	54 50
0 0 4	0 0 1	0 0 3	0 0 5	53	53 62	53 62	54 62	55 62
0 0 4	0 0 1	0 0 3	0 0 5	54	54 75	54 75	55 75	56 75
0 0 4	0 0 1	0 0 3	0 0 5	55	55 87	55 87	56 87	57 87
0 0 4	0 0 1	0 0 3	0 0 5	56	56 50	56 50	57 50	58 50
0 0 4	0 0 1	0 0 3	0 0 5	57	57 62	57 62	58 62	59 62
0 0 4	0 0 1	0 0 3	0 0 5	58	58 75	58 75	59 75	60 75
0 0 4	0 0 1	0 0 3	0 0 5	59	59 87	59 87	60 87	61 87
0 0 4	0 0 1	0 0 3	0 0 5	60	60 50	60 50	61 50	62 50
0 0 4	0 0 1	0 0 3	0 0 5	61	61 62	61 62	62 62	63 62
0 0 4	0 0 1	0 0 3	0 0 5	62	62 75	62 75	63 75	64 75
0 0 4	0 0 1	0 0 3	0 0 5	63	63 87	63 87	64 87	65 87
0 0 4	0 0 1	0 0 3	0 0 5	64	64 50	64 50	65 50	66 50
0 0 4	0 0 1	0 0 3	0 0 5	65	65 62	65 62	66 62	67 62
0 0 4	0 0 1	0 0 3	0 0 5	66	66 75	66 75	67 75	68 75
0 0 4	0 0 1	0 0 3	0 0 5	67	67 87	67 87	68 87	69 87
0 0 4	0 0 1	0 0 3	0 0 5	68	68 50	68 50	69 50	70 50
0 0 4	0 0 1	0 0 3	0 0 5	69	69 62	69 62	70 62	71 62
0 0 4	0 0 1	0 0 3	0 0 5	70	70 75	70 75	71 75	72 75
0 0 4	0 0 1	0 0 3	0 0 5	71	71 87	71 87	72 87	73 87
0 0 4	0 0 1	0 0 3	0 0 5	72	72 50	72 50	73 50	74 50
0 0 4	0 0 1	0 0 3	0 0 5	73	73 62	73 62	74 62	75 62
0 0 4	0 0 1	0 0 3	0 0 5	74	74 75	74 75	75 75	76 75
0 0 4	0 0 1	0 0 3	0 0 5	75	75 87	75 87	76 87	77 87
0 0 4	0 0 1	0 0 3	0 0 5	76	76 50	76 50	77 50	78 50
0 0 4	0 0 1	0 0 3	0 0 5	77	77 62	77 62	78 62	79 62
0 0 4	0 0 1	0 0 3	0 0 5	78	78 75	78 75	79 75	80 75
0 0 4	0 0 1	0 0 3	0 0 5	79	79 87	79 87	80 87	81 87
0 0 4	0 0 1	0 0 3	0 0 5	80	80 50	80 50	81 50	82 50
0 0 4	0 0 1	0 0 3	0 0 5	81	81 62	81 62	82 62	83 62
0 0 4	0 0 1	0 0 3	0 0 5	82	82 75	82 75	83 75	84 75
0 0 4	0 0 1	0 0 3	0 0 5	83	83 87	83 87	84 87	85 87
0 0 4	0 0 1	0 0 3	0 0 5	84	84 50	84 50	85 50	86 50
0 0 4	0 0 1	0 0 3	0 0 5	85	85 62	85 62	86 62	87 62
0 0 4	0 0 1	0 0 3	0 0 5	86	86 75	86 75	87 75	88 75
0 0 4	0 0 1	0 0 3	0 0 5	87	87 87	87 87	88 87	89 87
0 0 4	0 0 1	0 0 3	0 0 5	88	88 50	88 50	89 50	90 50
0 0 4	0 0 1	0 0 3	0 0 5	89	89 62	89 62	90 62	91 62
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0 0 4	0 0 1	0 0 3	0 0 5	91	91 87	91 87	92 87	93 87
0 0 4	0 0 1	0 0 3	0 0 5	92	92 50	92 50	93 50	94 50
0 0 4	0 0 1	0 0 3	0 0 5	93	93 62	93 62	94 62	95 62
0 0 4	0 0 1	0 0 3	0 0 5	94	94 75	94 75	95 75	96 75
0 0 4	0 0 1	0 0 3	0 0 5	95	95 87	95 87	96 87	97 87
0 0 4	0 0 1	0 0 3	0 0 5	96	96 50	96 50	97 50	98 50
0 0 4	0 0 1	0 0 3	0 0 5	97	97 62	97 62	98 62	99 62
0 0 4	0 0 1	0 0 3	0 0 5	98	98 75	98 75	99 75	100 75
0 0 4	0 0 1	0 0 3	0 0 5	99	99 87	99 87	100 87	101 87
0 0 4	0 0 1	0 0 3	0 0 5	100	100 50	100 50	101 50	102 50
0 0 4	0 0 1	0 0 3	0 0 5	101	101 62	101 62	102 62	103 62
0 0 4	0 0 1	0 0 3	0 0 5	102	102 75	102 75	103 75	104 75
0 0 4	0 0 1	0 0 3	0 0 5	103	103 87	103 87	104 87	105 87
0 0 4	0 0 1	0 0 3	0 0 5	104	104 50	104 50	105 50	106 50
0 0 4	0 0 1	0 0 3	0 0 5					

POUNDS STERLING,

17/32d.	19/32d.	21/32d.	23/32d.	Amount.	25/32d.	27/32d.	29/32d.	31/32d.
£ s. d. p.	£ s. d. p.	£ s. d. p.	£ s. d. p.		£ s. d. p.	£ s. d. p.	£ s. d. p.	£ s. d. p.
0 0 1	0 0 1	0 0 1	0 0 1	Pies 1	0 0 1	0 0 1	0 0 1	0 0 1
0 0 2	0 0 2	0 0 2	0 0 2	2	0 0 2	0 0 2	0 0 2	0 0 2
0 0 3	0 0 3	0 0 3	0 0 3	3	0 0 3	0 0 3	0 0 3	0 0 3
0 0 4	0 0 4	0 0 4	0 0 4	4	0 0 4	0 0 4	0 0 4	0 0 4
0 0 5	0 0 5	0 0 5	0 0 5	5	0 0 5	0 0 5	0 0 5	0 0 5
0 0 6	0 0 6	0 0 6	0 0 6	6	0 0 6	0 0 6	0 0 6	0 0 6
0 0 7	0 0 7	0 0 7	0 0 7	7	0 0 7	0 0 7	0 0 7	0 0 7
0 0 8	0 0 8	0 0 8	0 0 8	8	0 0 8	0 0 8	0 0 8	0 0 8
0 0 9	0 0 9	0 0 9	0 0 9	9	0 0 9	0 0 9	0 0 9	0 0 9
0 1 0	0 1 0	0 1 0	0 1 0	10	0 1 0	0 1 0	0 1 0	0 1 0
0 1 1	0 1 1	0 1 1	0 1 1	11	0 1 1	0 1 1	0 1 1	0 1 1
0 1 2	0 1 2	0 1 2	0 1 2	Ans. 1	0 1 2	0 1 2	0 1 2	0 1 2
0 1 3	0 1 3	0 1 3	0 1 3	2	0 1 3	0 1 3	0 1 3	0 1 3
0 1 4	0 1 4	0 1 4	0 1 4	3	0 1 4	0 1 4	0 1 4	0 1 4
0 1 5	0 1 5	0 1 5	0 1 5	4	0 1 5	0 1 5	0 1 5	0 1 5
0 1 6	0 1 6	0 1 6	0 1 6	5	0 1 6	0 1 6	0 1 6	0 1 6
0 1 7	0 1 7	0 1 7	0 1 7	6	0 1 7	0 1 7	0 1 7	0 1 7
0 1 8	0 1 8	0 1 8	0 1 8	7	0 1 8	0 1 8	0 1 8	0 1 8
0 1 9	0 1 9	0 1 9	0 1 9	8	0 1 9	0 1 9	0 1 9	0 1 9
0 2 0	0 2 0	0 2 0	0 2 0	9	0 2 0	0 2 0	0 2 0	0 2 0
0 2 1	0 2 1	0 2 1	0 2 1	10	0 2 1	0 2 1	0 2 1	0 2 1
0 2 2	0 2 2	0 2 2	0 2 2	11	0 2 2	0 2 2	0 2 2	0 2 2
0 2 3	0 2 3	0 2 3	0 2 3	12	0 2 3	0 2 3	0 2 3	0 2 3
0 2 4	0 2 4	0 2 4	0 2 4	13	0 2 4	0 2 4	0 2 4	0 2 4
0 2 5	0 2 5	0 2 5	0 2 5	14	0 2 5	0 2 5	0 2 5	0 2 5
0 2 6	0 2 6	0 2 6	0 2 6	15	0 2 6	0 2 6	0 2 6	0 2 6
0 2 7	0 2 7	0 2 7	0 2 7	Rs. 1	0 2 7	0 2 7	0 2 7	0 2 7
0 2 8	0 2 8	0 2 8	0 2 8	2	0 2 8	0 2 8	0 2 8	0 2 8
0 2 9	0 2 9	0 2 9	0 2 9	3	0 2 9	0 2 9	0 2 9	0 2 9
0 3 0	0 3 0	0 3 0	0 3 0	4	0 3 0	0 3 0	0 3 0	0 3 0
0 3 1	0 3 1	0 3 1	0 3 1	5	0 3 1	0 3 1	0 3 1	0 3 1
0 3 2	0 3 2	0 3 2	0 3 2	6	0 3 2	0 3 2	0 3 2	0 3 2
0 3 3	0 3 3	0 3 3	0 3 3	7	0 3 3	0 3 3	0 3 3	0 3 3
0 3 4	0 3 4	0 3 4	0 3 4	8	0 3 4	0 3 4	0 3 4	0 3 4
0 3 5	0 3 5	0 3 5	0 3 5	9	0 3 5	0 3 5	0 3 5	0 3 5
0 3 6	0 3 6	0 3 6	0 3 6	10	0 3 6	0 3 6	0 3 6	0 3 6
0 3 7	0 3 7	0 3 7	0 3 7	20	0 3 7	0 3 7	0 3 7	0 3 7
0 3 8	0 3 8	0 3 8	0 3 8	30	0 3 8	0 3 8	0 3 8	0 3 8
0 3 9	0 3 9	0 3 9	0 3 9	40	0 3 9	0 3 9	0 3 9	0 3 9
0 4 0	0 4 0	0 4 0	0 4 0	50	0 4 0	0 4 0	0 4 0	0 4 0
0 4 1	0 4 1	0 4 1	0 4 1	60	0 4 1	0 4 1	0 4 1	0 4 1
0 4 2	0 4 2	0 4 2	0 4 2	70	0 4 2	0 4 2	0 4 2	0 4 2
0 4 3	0 4 3	0 4 3	0 4 3	80	0 4 3	0 4 3	0 4 3	0 4 3
0 4 4	0 4 4	0 4 4	0 4 4	90	0 4 4	0 4 4	0 4 4	0 4 4
0 4 5	0 4 5	0 4 5	0 4 5	100	0 4 5	0 4 5	0 4 5	0 4 5
0 4 6	0 4 6	0 4 6	0 4 6	200	0 4 6	0 4 6	0 4 6	0 4 6
0 4 7	0 4 7	0 4 7	0 4 7	300	0 4 7	0 4 7	0 4 7	0 4 7
0 4 8	0 4 8	0 4 8	0 4 8	400	0 4 8	0 4 8	0 4 8	0 4 8
0 4 9	0 4 9	0 4 9	0 4 9	500	0 4 9	0 4 9	0 4 9	0 4 9
0 5 0	0 5 0	0 5 0	0 5 0	600	0 5 0	0 5 0	0 5 0	0 5 0
0 5 1	0 5 1	0 5 1	0 5 1	700	0 5 1	0 5 1	0 5 1	0 5 1
0 5 2	0 5 2	0 5 2	0 5 2	800	0 5 2	0 5 2	0 5 2	0 5 2
0 5 3	0 5 3	0 5 3	0 5 3	900	0 5 3	0 5 3	0 5 3	0 5 3
0 5 4	0 5 4	0 5 4	0 5 4	1,000	0 5 4	0 5 4	0 5 4	0 5 4
0 5 5	0 5 5	0 5 5	0 5 5	2,000	0 5 5	0 5 5	0 5 5	0 5 5
0 5 6	0 5 6	0 5 6	0 5 6	3,000	0 5 6	0 5 6	0 5 6	0 5 6
0 5 7	0 5 7	0 5 7	0 5 7	4,000	0 5 7	0 5 7	0 5 7	0 5 7
0 5 8	0 5 8	0 5 8	0 5 8	5,000	0 5 8	0 5 8	0 5 8	0 5 8
0 5 9	0 5 9	0 5 9	0 5 9	6,000	0 5 9	0 5 9	0 5 9	0 5 9
0 6 0	0 6 0	0 6 0	0 6 0	7,000	0 6 0	0 6 0	0 6 0	0 6 0
0 6 1	0 6 1	0 6 1	0 6 1	8,000	0 6 1	0 6 1	0 6 1	0 6 1
0 6 2	0 6 2	0 6 2	0 6 2	9,000	0 6 2	0 6 2	0 6 2	0 6 2
0 6 3	0 6 3	0 6 3	0 6 3	10,000	0 6 3	0 6 3	0 6 3	0 6 3
0 6 4	0 6 4	0 6 4	0 6 4	20,000	0 6 4	0 6 4	0 6 4	0 6 4
0 6 5	0 6 5	0 6 5	0 6 5	30,000	0 6 5	0 6 5	0 6 5	0 6 5
0 6 6	0 6 6	0 6 6	0 6 6	40,000	0 6 6	0 6 6	0 6 6	0 6 6
0 6 7	0 6 7	0 6 7	0 6 7	50,000	0 6 7	0 6 7	0 6 7	0 6 7
0 6 8	0 6 8	0 6 8	0 6 8	60,000	0 6 8	0 6 8	0 6 8	0 6 8
0 6 9	0 6 9	0 6 9	0 6 9	70,000	0 6 9	0 6 9	0 6 9	0 6 9
0 7 0	0 7 0	0 7 0	0 7 0	80,000	0 7 0	0 7 0	0 7 0	0 7 0
0 7 1	0 7 1	0 7 1	0 7 1	90,000	0 7 1	0 7 1	0 7 1	0 7 1
0 7 2	0 7 2	0 7 2	0 7 2	1,00,000	0 7 2	0 7 2	0 7 2	0 7 2
0 7 3	0 7 3	0 7 3	0 7 3	2,00,000	0 7 3	0 7 3	0 7 3	0 7 3
0 7 4	0 7 4	0 7 4	0 7 4	3,00,000	0 7 4	0 7 4	0 7 4	0 7 4
0 7 5	0 7 5	0 7 5	0 7 5	4,00,000	0 7 5	0 7 5	0 7 5	0 7 5
0 7 6	0 7 6	0 7 6	0 7 6	5,00,000	0 7 6	0 7 6	0 7 6	0 7 6
0 7 7	0 7 7	0 7 7	0 7 7	6,00,000	0 7 7	0 7 7	0 7 7	0 7 7
0 7 8	0 7 8	0 7 8	0 7 8	7,00,000	0 7 8	0 7 8	0 7 8	0 7 8
0 7 9	0 7 9	0 7 9	0 7 9	8,00,000	0 7 9	0 7 9	0 7 9	0 7 9
0 8 0	0 8 0	0 8 0	0 8 0	9,00,000	0 8 0	0 8 0	0 8 0	0 8 0
0 8 1	0 8 1	0 8 1	0 8 1	10,00,000	0 8 1	0 8 1	0 8 1	0 8 1
0 8 2	0 8 2	0 8 2	0 8 2	20,00,000	0 8 2	0 8 2	0 8 2	0 8 2
0 8 3	0 8 3	0 8 3	0 8 3	30,00,000	0 8 3	0 8 3	0 8 3	0 8 3
0 8 4	0 8 4	0 8 4	0 8 4	40,00,000	0 8 4	0 8 4	0 8 4	0 8 4
0 8 5	0 8 5	0 8 5	0 8 5	50,00,000	0 8 5	0 8 5	0 8 5	0 8 5
0 8 6	0 8 6	0 8 6	0 8 6	60,00,000	0 8 6	0 8 6	0 8 6	0 8 6
0 8 7	0 8 7	0 8 7	0 8 7	70,00,000	0 8 7	0 8 7	0 8 7	0 8 7
0 8 8	0 8 8	0 8 8	0 8 8	80,00,000	0 8 8	0 8 8	0 8 8	0 8 8
0 8 9	0 8 9	0 8 9	0 8 9	90,00,000	0 8 9	0 8 9	0 8 9	0 8 9
0 9 0	0 9 0	0 9 0	0 9 0	1,00,00,000	0 9 0	0 9 0	0 9 0	0 9 0
0 9 1	0 9 1	0 9 1	0 9 1	2,00,00,000	0 9 1	0 9 1	0 9 1	0 9 1
0 9 2	0 9 2	0 9 2	0 9 2	3,00,00,000	0 9 2	0 9 2	0 9 2	0 9 2
0 9 3	0 9 3	0 9 3	0 9 3	4,00,00,000	0 9 3	0 9 3	0 9 3	0 9 3
0 9 4	0 9 4	0 9 4	0 9 4	5,00,00,000	0 9 4	0 9 4	0 9 4	0 9 4
0 9 5	0 9 5	0 9 5	0 9 5	6,00,00,000	0 9 5	0 9 5	0 9 5	0 9 5
0 9 6	0 9 6	0 9 6	0 9 6	7,00,00,000	0 9 6	0 9 6	0 9 6	0 9 6
0 9 7	0 9 7	0 9 7	0 9 7	8,00,00,000	0 9 7	0 9 7	0 9 7	0 9 7
0 9 8	0 9 8	0 9 8	0 9 8	9,00,00,000	0 9 8	0 9 8	0 9 8	0 9 8
0 9 9	0 9 9	0 9 9	0 9 9	10,00,00,000	0 9 9	0 9 9	0 9 9	0 9 9

RUPEES INTO

1/64d.	3/64d.	5/64d.	7/64d.	Amount.	9/64d.	11/64d.	13/64d.	15/64d.
£ S. D. F. D.	£ S. D. F. D.	£ S. D. F. D.	£ S. D. F. D.		£ S. D. F. D.	£ S. D. F. D.	£ S. D. F. D.	£ S. D. F. D.
..	..	..	..	Pies 1	..	..	..	..
..	..	..	..	2	..	..	..	001
..	..	..	..	3	..	001	001	001
..	..	..	..	4	001	001	001	002
..	..	..	001	5	001	001	002	002
..	..	001	001	6	001	002	002	003
..	..	001	001	7	002	002	003	003
..	..	001	001	8	002	002	003	003
..	..	001	002	9	002	003	003	004
..	001	001	002	10	003	003	004	004
..	001	001	002	11	003	003	004	005
..	001	002	003	Ans. 1	004	004	005	005
..	002	003	003	2	007	008	010	011
001	003	005	005	3	010	012	015	017
001	004	007	010	4	014	017	020	023
002	005	009	013	5	017	021	025	029
002	007	011	016	6	021	025	030	035
002	008	013	019	7	024	030	035	041
003	009	015	021	8	028	034	040	046
003	010	017	024	9	031	038	045	052
003	011	019	027	10	035	043	050	058
004	012	021	030	11	038	047	055	064
004	014	023	032	12	042	051	060	070
005	015	025	035	13	045	055	066	076
005	016	027	038	14	049	060	071	082
005	017	029	041	15	052	064	076	087
006	018	031	043	Rs. 1	056	068	081	093
006	019	032	045	2	112	137	162	187
008	020	033	131	3	168	206	243	281
008	025	036	175	4	225	275	325	375
008	031	039	218	5	281	343	406	468
008	037	112	262	6	337	407	477	547
008	043	131	306	7	393	471	546	621
008	050	150	350	8	450	540	630	720
008	056	168	393	9	506	606	706	806
062	167	312	437	10	562	672	782	892
125	375	125	2075	20	2325	3175	4025	4875
187	1162	2167	3112	30	4087	5082	6037	7012
250	1350	3050	4150	40	5250	6350	7450	8550
312	2137	3302	5187	50	7012	8237	9462	10687
375	2325	4275	6225	60	8175	10125	12075	14025
1037	3112	5187	7262	70	9337	11387	13437	15487
111	33	61	83	80	111	113	141	163
1162	4087	7012	9337	90	1037	13187	16112	19037
1225	4275	7325	10375	100	11037	14075	17125	20175
3050	5150	13250	19350	200	24050	30150	36250	42350
4275	12025	111175	28325	300	36075	43225	50375	57500
61	161	271	373	400	481	583	685	787
7325	111175	330225	46275	500	50125	71375	92625	113875
9150	24050	330350	55250	600	70150	87050	103950	120850
10375	28325	46275	64225	700	82175	100125	118075	136025
102	312	522	732	800	942	1162	1382	1602
12025	36075	550125	82175	900	10625	12725	14825	16925
13250	330350	60050	91150	1000	118250	143350	168450	193550
71	793	1301	1823	2000	1351	1673	1995	2317
310375	118250	196150	274050	3000	211350	261150	310950	360750
523	1572	1602	11652	4000	26102	21732	3782	31612
6050	196150	1126250	256350	5000	2187050	3117150	447250	51750
793	1351	11903	21481	6000	31033	45111	59183	73255
91150	174050	256350	339250	7000	40203	503050	604070	705090
1050	11130	21210	312110	8000	41390	51470	61550	71630
118250	115130	2187050	420150	9000	515230	6180350	7210400	8240450
1301	11903	35111	41113	10000	51721	6323	8931	91533
1602	31812	61022	9232	20000	11142	14662	161862	191072
11903	51721	91533	131351	30000	171163	21981	25793	295111
21210	71630	13050	18470	40000	23890	281210	331710	39130
3611	91533	16561	22153	50000	295111	351613	42641	481863
31812	11442	191072	276102	60000	35312	421942	501572	581102
41113	131351	221583	311801	70000	41033	50271	59403	68721
5420	151260	260100	36520	80000	461760	575100	671420	78260

POUNDS STERLING.

17/64d.	19/64d.	21/64d.	23/64d.	Amount.	25/64d.	27/64d.	29/64d.	31/64d.
£ S. D. F. D.	£ S. D. F. D.	£ S. D. F. D.	£ S. D. F. D.		£ S. D. F. D.	£ S. D. F. D.	£ S. D. F. D.	£ S. D. F. D.
..	0'01	0'01	0'01	Pies 1	0'01	0'01	0'01	0'01
0'01	0'01	0'01	0'01	2	0'01	0'01	0'01	0'02
0'01	0'02	0'02	0'02	3	0'02	0'02	0'02	0'03
0'02	0'02	0'02	0'03	4	0'03	0'03	0'03	0'04
0'02	0'03	0'03	0'03	5	0'04	0'04	0'04	0'05
0'03	0'03	0'04	0'04	6	0'04	0'05	0'05	0'06
0'03	0'04	0'04	0'05	7	0'05	0'06	0'06	0'07
0'04	0'04	0'05	0'06	8	0'06	0'07	0'07	0'08
0'05	0'05	0'06	0'06	9	0'07	0'07	0'08	0'09
0'05	0'06	0'06	0'07	10	0'08	0'08	0'09	0'10
0'06	0'06	0'07	0'08	11	0'08	0'09	0'10	0'11
0'06	0'07	0'08	0'09	Ans. 1	0'09	0'10	0'11	0'12
0'13	0'14	0'16	0'18	2	0'19	0'21	0'22	0'24
0'19	0'22	0'24	0'27	3	0'29	0'31	0'34	0'36
0'26	0'29	0'32	0'35	4	0'39	0'42	0'45	0'48
0'33	0'37	0'41	0'44	5	0'48	0'52	0'56	0'60
0'39	0'44	0'49	0'53	6	0'58	0'63	0'68	0'72
0'46	0'52	0'57	0'62	7	0'68	0'73	0'79	0'84
0'53	0'59	0'65	0'71	8	0'78	0'84	0'90	0'96
0'59	0'66	0'73	0'80	9	0'87	0'94	1'02	1'09
0'66	0'74	0'82	0'89	10	0'97	1'05	1'13	1'21
0'73	0'81	0'90	0'98	11	1'07	1'16	1'24	1'33
0'79	0'89	0'98	1'07	12	1'17	1'26	1'35	1'45
0'86	0'96	1'06	1'16	13	1'26	1'37	1'47	1'57
0'93	1'03	1'14	1'25	14	1'36	1'47	1'58	1'69
0'99	1'11	1'23	1'34	15	1'46	1'58	1'69	1'81
1'06	1'18	1'31	1'43	Rs. 1	1'56	1'68	1'81	1'93
2'12	2'37	2'62	2'87	2	3'12	3'37	3'62	3'87
3'13	3'56	3'93	4'36	3	4'18	4'61	5'04	5'47
10'25	10'75	11'25	11'75	4	5'24	5'77	6'30	6'83
11'31	11'93	12'56	13'18	5	6'30	6'93	7'56	8'18
12'37	13'12	13'87	20'62	6	7'36	8'12	8'87	9'63
13'43	20'31	21'18	22'06	7	8'42	9'31	10'20	11'09
20'50	21'50	22'50	23'50	8	9'48	10'50	11'50	12'50
21'56	22'68	23'81	24'93	9	10'54	12'18	13'31	14'43
22'62	23'87	31'12	32'37	10	11'60	13'37	15'02	16'17
51'25	53'75	62'25	70'75	20	22'12	25'00	27'88	30'75
73'87	83'62	93'37	103'12	30	32'64	37'50	42'36	47'22
102'50	113'50	124'50	135'50	40	43'16	50'00	56'84	63'68
1 11'12	1 23'37	1 41'62	1 53'87	50	53'68	62'50	71'32	80'16
1 33'75	1 53'25	1 72'75	1 92'25	60	64'20	75'00	85'80	96'60
1 62'37	1 83'12	1 103'87	2 10'62	70	74'72	86'50	98'30	110'08
1 81'1	1 113'1	2 21'1	2 43'1	80	85'24	98'00	110'80	123'60
1 113'62	2 22'87	2 52'12	2 81'37	90	95'76	109'00	122'80	136'60
2 22'25	2 52'75	2 83'25	2 113'75	100	106'28	121'00	135'80	150'60
4 50'50	4 11'50	5 5'50	5 11'50	200	212'56	242'00	271'60	301'20
6 72'75	7 50'25	8 21'75	8 11'25	300	319'84	363'00	406'40	449'00
8 101'1	9 10'3	10 11'1	11 11'3	400	426'12	484'00	541'60	599'20
11 03'25	12 4'175	13 8'0'25	14 11'2'75	500	532'40	601'00	669'60	738'20
13 31'50	14 10'50	16 4'3'50	17 11'2'50	600	638'68	718'00	797'60	877'20
15 53'75	17 3'3'25	19 12'7'1	1 0'11'2'25	700	744'96	834'00	923'60	1013'20
17 82'1	19 9'3'1	1 10'2'1	1 31'1'1	800	851'24	951'00	1050'80	1150'60
19 110'25	1 2 5'0'75	1 4 7'1'25	1 6 11'1'75	900	957'52	1067'00	1176'80	1286'00
1 2 12'50	1 4 8'3'50	1 7 4'0'50	1 9 11'1'50	1,000	1063'80	1183'00	1302'40	1421'60
2 4 8'1'1	2 9 5'3	2 14 8'1	2 19 10'3	2,000	2127'60	2366'00	2604'80	2843'20
3 6 42'50	3 14 22'50	4 2 0'1'50	4 9 10'0'50	3,000	3191'40	3549'00	3906'80	4264'40
4 8 2'1	4 18 11'2	5 9 4'2	5 19 9'2	4,000	4255'20	4722'00	5188'80	5655'60
5 19 80'50	6 3 81'50	6 18 2'50	7 9 8'3'50	5,000	5319'00	5895'00	6471'20	7047'40
6 12 9'3	7 8 5'1	8 4 0'3	8 19 8'1	6,000	6382'80	7068'00	7753'20	8438'60
7 14 11'1'50	8 13 20'50	9 11 4'3'50	10 9 7'2'50	7,000	7446'60	8241'00	9035'40	9829'80
8 17 10'1	9 17 11'0	10 18 9'0	11 19 7'0	8,000	8510'40	9414'00	10317'60	11221'00
9 19 22'50	11 2 7'3'50	12 6 1'0'50	13 9 6'1'50	9,000	9574'20	10577'00	11579'80	12582'60
11 1 4'1	12 9 4'3	13 13 5'1	14 19 5'3	10,000	10638'00	11740'00	12841'20	13942'40
22 2 8'2	24 14 2'2	27 6'10'2	29 18 11'2	20,000	21276'00	23480'00	25684'00	27888'00
35 4 0'3	37 2 2'1	41 0 3'3	44 18 5'1	30,000	31914'00	35120'00	38326'00	41532'00
44 5 5'0	49 9 7'0	54 13 9'0	59 17 11'0	40,000	42552'00	46720'00	50888'00	55054'00
55 6 9'1	61 16 11'3	68 7 2'1	74 17 4'3	50,000	53190'00	58460'00	63730'00	69000'00
66 8 12'1	74 4 4'2	82 0 7'3	89 16 10'2	60,000	63828'00	70180'00	76532'00	82884'00
77 9 5'3	86 11 9'1	95 14 0'3	104 16 4'1	70,000	74466'00	81910'00	89354'00	96798'00
88 10 10'0	98 19 2'0	109 7 6'0	119 15 10'0	80,000	85104'00	93640'00	102176'00	110752'00

33/64d.				35/64d.				37/64d.				39/64d.				Amount				41/64d.				43/64d.				45/64d.				47/64d.			
£	s.	d.	F.D.	£	s.	d.	F.D.	£	s.	d.	F.D.	£	s.	d.	F.D.	£	s.	d.	F.D.	£	s.	d.	F.D.	£	s.	d.	F.D.	£	s.	d.	F.D.				
0 01			0 01	0 01			0 01	0 01			0 01	0 01			0 01	Pies	1			0 01			0 01	0 01			0 01	0 01			0 01				
0 02			0 02	0 02			0 02	0 02			0 02	0 02			0 02	2			0 02	0 02			0 02	0 02			0 02	0 02			0 02				
0 03			0 03	0 03			0 03	0 03			0 03	0 03			0 03	3			0 03	0 03			0 03	0 03			0 03	0 03			0 03				
0 04			0 04	0 04			0 04	0 04			0 04	0 04			0 04	4			0 04	0 04			0 04	0 04			0 04	0 04			0 04				
0 05			0 05	0 05			0 05	0 05			0 05	0 05			0 05	5			0 05	0 05			0 05	0 05			0 05	0 05			0 05				
0 06			0 06	0 06			0 06	0 06			0 06	0 06			0 06	6			0 06	0 06			0 06	0 06			0 06	0 06			0 06				
0 07			0 07	0 07			0 07	0 07			0 07	0 07			0 07	7			0 07	0 07			0 07	0 07			0 07	0 07			0 07				
0 08			0 08	0 08			0 08	0 08			0 08	0 08			0 08	8			0 08	0 08			0 08	0 08			0 08	0 08			0 08				
0 09			0 09	0 09			0 09	0 09			0 09	0 09			0 09	9			0 09	0 09			0 09	0 09			0 09	0 09			0 09				
0 10			0 10	0 10			0 10	0 10			0 10	0 10			0 10	10			0 10	0 10			0 10	0 10			0 10	0 10			0 10				
0 11			0 11	0 11			0 11	0 11			0 11	0 11			0 11	11			0 11	0 11			0 11	0 11			0 11	0 11			0 11				
0 12			0 12	0 12			0 12	0 12			0 12	0 12			0 12	12			0 12	0 12			0 12	0 12			0 12	0 12			0 12				
0 13			0 13	0 13			0 13	0 13			0 13	0 13			0 13	13			0 13	0 13			0 13	0 13			0 13	0 13			0 13				
0 14			0 14	0 14			0 14	0 14			0 14	0 14			0 14	14			0 14	0 14			0 14	0 14			0 14	0 14			0 14				
0 15			0 15	0 15			0 15	0 15			0 15	0 15			0 15	15			0 15	0 15			0 15	0 15			0 15	0 15			0 15				
0 16			0 16	0 16			0 16	0 16			0 16	0 16			0 16	16			0 16	0 16			0 16	0 16			0 16	0 16			0 16				
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0 19			0 19	0 19			0 19	0 19			0 19	0 19			0 19	19			0 19	0 19			0 19	0 19			0 19	0 19			0 19				
0 20			0 20	0 20			0 20	0 20			0 20	0 20			0 20	20			0 20	0 20			0 20	0 20			0 20	0 20			0 20				
0 21			0 21	0 21			0 21	0 21			0 21	0 21			0 21	21			0 21	0 21			0 21	0 21			0 21	0 21			0 21				
0 22			0 22	0 22			0 22	0 22			0 22	0 22			0 22	22			0 22	0 22			0 22	0 22			0 22	0 22			0 22				
0 23			0 23	0 23			0 23	0 23			0 23	0 23			0 23	23			0 23	0 23			0 23	0 23			0 23	0 23			0 23				
0 24			0 24	0 24			0 24	0 24			0 24	0 24			0 24	24			0 24	0 24			0 24	0 24			0 24	0 24			0 24				
0 25			0 25	0 25			0 25	0 25			0 25	0 25			0 25	25			0 25	0 25			0 25	0 25			0 25	0 25			0 25				
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0 27			0 27	0 27			0 27	0 27			0 27	0 27			0 27	27			0 27	0 27			0 27	0 27			0 27	0 27			0 27				
0 28			0 28	0 28			0 28	0 28			0 28	0 28			0 28	28			0 28	0 28			0 28	0 28			0 28	0 28			0 28				
0 29			0 29	0 29			0 29	0 29			0 29	0 29			0 29	29			0 29	0 29			0 29	0 29			0 29	0 29			0 29				
0 30			0 30	0 30			0 30	0 30			0 30	0 30			0 30	30			0 30	0 30			0 30	0 30			0 30	0 30			0 30				
0 31			0 31	0 31			0 31	0 31			0 31	0 31			0 31	31			0 31	0 31			0 31	0 31			0 31	0 31			0 31				
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0 33			0 33	0 33			0 33	0 33			0 33	0 33			0 33	33			0 33	0 33			0 33	0 33			0 33	0 33			0 33				
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0 37			0 37	0 37			0 37	0 37			0 37	0 37			0 37	37			0 37	0 37			0 37	0 37			0 37	0 37			0 37				
0 38			0 38	0 38			0 38	0 38			0 38	0 38			0 38	38			0 38	0 38			0 38	0 38			0 38	0 38			0 38				
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0 41			0 41	0 41			0 41	0 41			0 41	0 41			0 41	41			0 41	0 41			0 41	0 41			0 41	0 41			0 41				
0 42			0 42	0 42			0 42	0 42			0 42	0 42			0 42	42			0 42	0 42			0 42	0 42			0 42	0 42			0 42				
0 43			0 43	0 43			0 43	0 43			0 43	0 43			0 43	43			0 43	0 43			0 43	0 43			0 43	0 43			0 43				
0 44			0 44	0 44			0 44	0 44			0 44	0 44			0 44	44			0 44	0 44			0 44	0 44			0 44	0 44			0 44				
0 45			0 45	0 45			0 45	0 45			0 45	0 45			0 45	45			0 45	0 45			0 45	0 45			0 45	0 45			0 45				
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0 47			0 47	0 47			0 47	0 47			0 47	0 47			0 47	47			0 47	0 47			0 47	0 47			0 47	0 47			0 47				
0 48			0 48	0 48			0 48	0 48			0 48	0 48			0 48	48			0 48	0 48			0 48	0 48			0 48	0 48			0 48				
0 49			0 49	0 49			0 49	0 49			0 49	0 49			0 49	49			0 49	0 49			0 49	0 49			0 49	0 49			0 49				
0 50			0 50	0 50			0 50	0 50			0 50	0 50			0 50	50			0 50	0 50			0 50	0 50			0 50	0 50			0 50				
0 51			0 51	0 51			0 51	0 51			0 51	0 51			0 51	51			0 51	0 51			0 51	0 51			0 51	0 51			0 51				
0 52			0 52	0 52			0 52	0 52			0 52	0 52			0 52	52			0 52	0 52			0 52	0 52			0 52	0 52			0 52				
0 53			0 53	0 53			0 53	0 53			0 53	0 53			0 53	53			0 53	0 53			0 53	0 53			0 53	0 53			0 53				
0 54			0 54	0 54			0 54	0 54			0 54	0 54			0 54	54			0 54	0 54			0 54	0 54			0 54	0 54			0 54				
0 55			0 55	0 55			0 55	0 55			0 55	0 55			0 55	55			0 55	0 55			0 55	0 55			0 55	0 55			0 55				
0 56			0 56	0 56			0 56	0 56			0 56	0 56			0 56	56			0 56	0 56			0 56	0 56			0 56	0 56			0 56				
0 57			0 57	0 57			0 57	0 57			0 57	0 57			0 57	57			0 57	0 57			0 57	0 57			0 57	0 57			0 57				
0 58			0 58	0 58			0 58	0 58			0 58	0 58			0 58	58		</																	

TABLE OF DAILY PAY OR ALLOWANCE,

From 1 Rupee to 1,000 Rupees for a Month of 28, 29, 30, or 31 Days.

Rupees Per Month.	Month of 28 Days.	Month of 29 Days.	Month of 30 Days.	Month of 31 Days.
1	Rs. 0 0 7	Rs. 0 0 7	Rs. 0 0 6	Rs. 0 0 6
2	0 1 2	0 1 1	0 1 1	0 1 0
3	0 1 9	0 1 8	0 1 7	0 1 7
4	0 2 3	0 2 3	0 2 2	0 2 1
5	0 2 10	0 2 9	0 2 8	0 2 7
6	0 3 5	0 3 4	0 3 2	0 3 1
7	0 4 0	0 3 10	0 3 9	0 3 7
8	0 4 7	0 4 5	0 4 3	0 4 2
9	0 5 2	0 5 0	0 4 10	0 4 8
10	0 5 9	0 5 6	0 5 4	0 5 2
11	0 6 3	0 6 1	0 5 10	0 5 8
12	0 6 10	0 6 7	0 6 5	0 6 2
13	0 7 5	0 7 2	0 6 11	0 6 9
14	0 8 0	0 7 8	0 7 5	0 7 2
15	0 8 7	0 8 3	0 8 0	0 7 9
16	0 9 2	0 8 10	0 8 6	0 8 3
17	0 9 8	0 9 5	0 9 1	0 8 9
18	0 10 3	0 9 11	0 9 7	0 9 4
19	0 10 10	0 10 6	0 10 2	0 9 10
20	0 11 5	0 11 0	0 10 8	0 10 4
21	0 12 0	0 11 7	0 11 2	0 10 10
22	0 12 7	0 12 2	0 11 9	0 11 4
23	0 13 2	0 12 8	0 12 3	0 11 10
24	0 13 9	0 13 3	0 12 10	0 12 5
25	0 14 3	0 13 10	0 13 4	0 12 11
26	0 14 10	0 14 4	0 13 10	0 13 5
27	0 15 5	0 14 11	0 14 5	0 13 11
28	1 0 0	0 15 5	0 14 11	0 14 6
29	1 0 7	1 0 0	0 15 6	0 15 0
30	1 1 2	1 0 7	1 0 0	0 15 6
31	1 1 9	1 1 1	1 0 6	1 0 0
32	1 2 3	1 1 8	1 1 1	1 0 6
33	1 2 10	1 2 2	1 1 7	1 1 0
34	1 3 5	1 2 9	1 2 2	1 1 7
35	1 4 0	1 3 4	1 2 8	1 2 1
36	1 4 7	1 3 11	1 3 2	1 2 6
37	1 5 2	1 4 5	1 3 9	1 3 1
38	1 5 9	1 5 0	1 4 3	1 3 7
39	1 6 3	1 5 6	1 4 10	1 4 1
40	1 6 10	1 6 1	1 5 4	1 4 8
41	1 7 5	1 6 7	1 5 10	1 5 2
42	1 8 0	1 7 2	1 6 5	1 5 8
43	1 8 7	1 7 9	1 6 11	1 6 2
44	1 9 2	1 8 3	1 7 6	1 6 9
45	1 9 9	1 8 10	1 8 0	1 7 3
46	1 10 3	1 9 5	1 8 6	1 7 9
47	1 10 10	1 9 11	1 9 1	1 8 3
48	1 11 5	1 10 6	1 9 7	1 8 9
49	1 12 0	1 11 0	1 10 2	1 9 3
50	1 12 7	1 11 7	1 10 8	1 9 10
100	3 9 2	3 7 2	3 5 4	3 3 7
200	7 2 3	6 14 4	6 10 8	6 7 3
300	10 11 5	10 5 6	10 0 0	9 10 10
400	14 4 7	13 12 8	13 5 4	12 14 5
500	17 13 9	17 3 10	16 10 8	16 2 1
600	21 6 10	20 11 0	20 0 0	19 5 8
700	25 0 0	24 2 2	23 5 4	22 9 3
800	28 9 2	27 9 5	26 10 8	25 12 11
900	32 2 3	31 0 7	30 0 0	29 0 6
1,000	35 1 5	34 7 9	33 5 4	32 4 2

POUNDS STERLING INTO RUPEES.

1s. 0d.	1s 0 $\frac{1}{4}$ d.	Amount.	1s. 0 $\frac{1}{4}$ d.	1s. 0 $\frac{1}{4}$ d.
Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.
4	3 990	Far. 1	3 990	3 985
8	7 990	2	7 980	7 970
1 0	11 985	3	11 969	11 954
1 4	1 3 979	Pen. 1	1 3 958	1 3 938
2 8	2 7 958	2	2 7 917	2 7 875
4 0	3 11 938	3	3 11 875	3 11 813
5 4	5 3 917	4	5 3 834	5 3 751
6 8	6 7 896	5	6 7 792	6 7 689
8 0	7 11 875	6	7 11 751	7 11 628
9 4	9 3 854	7	9 3 709	9 3 564
10 8	10 7 834	8	10 7 668	10 7 502
12 0	11 11 813	9	11 11 626	11 11 440
13 4	13 3 792	10	13 3 584	13 3 377
14 8	14 7 771	11	14 7 543	14 7 315
1	15 11 750	Shlg. 1	15 11 501	15 11 238
2	1 15 11 501	2	1 15 11 003	1 15 10 505
3	2 15 11 251	3	2 15 10 504	2 15 9 759
4	3 15 11 001	4	3 15 10 005	3 15 9 012
5	4 15 10 752	5	4 15 9 506	4 15 8 264
6	5 15 10 502	6	5 15 9 008	5 15 7 518
7	6 15 10 252	7	6 15 8 509	6 15 6 770
8	7 15 10 003	8	7 15 8 010	7 15 6 022
9	8 15 9 753	9	8 15 7 512	8 15 5 276
10	9 15 9 503	10	9 15 7 013	9 15 4 529
11	10 15 9 254	11	10 15 6 514	10 15 3 782
12	11 15 9 004	12	11 15 6 016	11 15 3 036
13	12 15 8 754	13	12 15 5 517	12 15 2 288
14	13 15 8 504	14	13 15 5 018	13 15 1 540
15	14 15 8 255	15	14 15 4 519	14 15 0 793
16	15 15 8 006	16	15 15 4 020	15 15 0 046
17	16 15 7 756	17	16 15 3 522	16 14 11 299
18	17 15 7 506	18	17 15 3 024	17 14 10 552
19	18 15 7 256	19	18 15 2 525	18 14 9 805
20	19 15 7 007	£ 1	19 15 2 028	19 14 9 058
40	39 15 2 013	2	39 14 4 052	39 13 8 117
60	59 14 9 020	3	59 13 6 078	59 12 3 175
80	79 14 4 028	4	79 12 8 104	79 11 0 233
100	99 13 11 033	5	99 11 10 130	99 9 9 292
120	119 13 6 039	6	119 11 0 156	119 8 6 350
140	139 13 1 046	7	139 10 2 182	139 7 3 409
160	159 12 8 052	8	159 9 4 208	159 6 0 467
180	179 12 3 059	9	179 8 6 234	179 4 9 525
200	199 11 10 065	10	199 7 8 260	199 3 6 584
400	399 7 8 130	20	399 15 4 519	399 7 1 167
600	599 3 6 195	30	599 7 0 779	599 10 7 751
800	798 15 4 260	40	797 14 9 039	798 14 2 335
1,000	998 11 2 325	50	997 6 5 299	998 1 8 913
1,200	1,198 7 0 390	60	1,196 14 1 553	1,195 5 3 802
1,400	1,398 2 10 455	70	1,396 5 9 818	1,394 8 10 086
1,600	1,597 14 8 520	80	1,595 13 6 078	1,593 12 4 669
1,800	1,797 10 6 585	90	1,795 5 2 833	1,792 15 11 253
2,000	1,997 6 4 650	100	1,994 12 10 597	1,992 3 8 837
4,000	3,994 12 9 300	200	3,989 9 9 135	3,984 6 11 673
6,000	5,992 3 1 951	300	5,984 6 7 792	5,978 10 5 510
8,000	7,989 9 8 601	400	7,979 3 6 290	7,963 13 11 346
10,000	9,986 15 11 251	500	9,974 0 4 987	9,961 1 5 183
12,000	11,984 6 8 901	600	11,968 13 3 584	11,953 4 11 020
14,000	13,981 12 8 551	700	13,963 10 2 182	13,945 8 4 865
16,000	15,979 3 1 202	800	15,958 7 0 779	15,937 11 10 693
18,000	17,976 9 5 852	900	17,953 3 11 377	17,939 15 4 529
20,000	19,973 15 10 502	1,000	19,948 0 9 974	19,922 2 10 366
40,000	39,947 15 9 004	2,000	39,896 1 7 948	39,844 5 8 732
60,000	59,921 15 7 508	3,000	59,844 2 5 922	59,766 8 7 097
80,000	79,895 15 6 008	4,000	79,792 3 3 898	79,688 11 5 463
1,00,000	99,869 15 4 510	5,000	99,740 4 1 870	99,610 14 3 829
1,20,000	1,19,843 15 3 012	6,000	1,19,688 4 11 844	1,19,533 1 2 195
1,40,000	1,39,817 15 1 514	7,000	1,39,636 5 9 818	1,39,465 4 0 560
1,60,000	1,59,791 15 0 016	8,000	1,59,584 6 7 792	1,59,377 6 10 928
1,80,000	1,79,765 14 10 518	9,000	1,79,532 7 5 766	1,79,299 9 9 292
2,00,000	1,99,739 14 9 020	10,000	1,99,480 8 3 740	1,99,221 12 7 453

POUNDS STERLING INTO RUPEES.

Rs. A. P. D.	Rs. A. P. D.	Rs. A. P. D.	Amount	Rs. A. P. D.	Rs. A. P. D.	Rs. A. P. D.
3 979	3 974	3 989	Far. 1	3 984	3 989	3 984
7 958	7 948	7 988	2	7 928	7 918	7 908
11 837	11 923	11 907	3	11 892	11 877	11 862
1 3 817	1 3 837	1 3 876	Pen. 1	1 3 855	1 3 835	1 3 815
2 7 834	2 7 793	2 7 752	2	2 7 711	2 7 670	2 7 629
3 11 751	3 11 690	3 11 629	3	3 11 566	3 11 505	3 11 444
5 3 688	5 3 586	5 3 504	4	5 3 422	5 3 340	5 3 259
6 7 686	6 7 483	6 7 380	5	6 7 277	6 7 175	6 7 073
7 11 503	7 11 379	7 11 256	6	7 11 133	7 11 010	7 10 888
9 3 420	9 3 276	9 3 132	7	9 2 988	9 2 845	9 2 703
10 7 337	10 7 172	10 7 008	8	10 6 944	10 6 800	10 6 657
11 11 254	11 11 069	11 10 884	9	11 10 699	11 10 515	11 10 332
13 3 171	13 2 965	13 2 780	10	13 2 555	13 2 351	13 2 147
14 7 088	14 6 862	14 6 636	11	14 6 410	14 6 186	14 5 961
15 11 005	15 10 758	15 10 512	Shulg 1	15 10 266	15 10 021	15 9 776
1 15 10 010	1 15 9 516	1 15 9 023	2	1 15 8 532	1 15 8 041	1 15 7 552
2 15 9 016	2 15 8 274	2 15 7 535	3	2 15 6 797	2 15 6 062	2 15 5 328
3 15 8 021	3 15 7 032	3 15 6 046	4	3 15 5 063	3 15 4 082	3 15 3 104
4 15 7 026	4 15 5 790	4 15 4 558	5	4 15 3 329	4 15 2 103	4 15 0 880
5 15 6 031	5 15 4 549	5 15 3 070	6	5 15 1 575	5 15 0 124	5 14 10 656
6 15 5 036	6 15 3 307	6 15 1 581	7	6 14 11 862	6 14 10 144	6 14 8 432
7 15 4 041	7 15 2 065	7 15 0 093	8	7 14 10 126	7 14 8 165	7 14 6 208
8 15 3 047	8 15 0 823	8 14 10 605	9	8 14 8 392	8 14 6 186	8 14 3 985
9 15 2 052	9 14 11 581	9 14 9 116	10	9 14 6 658	9 14 4 206	9 14 1 781
10 15 1 057	10 14 10 339	10 14 7 628	11	10 14 4 924	10 14 2 227	10 13 11 536
11 15 0 062	11 14 9 098	11 14 6 140	12	11 14 3 190	11 14 0 948	11 13 9 312
12 14 11 067	12 14 7 858	12 14 4 651	13	12 14 1 453	12 13 10 268	12 13 7 088
13 14 10 072	13 14 6 614	13 14 3 162	14	13 13 11 728	13 13 8 288	13 13 4 864
14 14 9 077	14 14 5 372	14 14 1 674	15	14 13 9 987	14 13 6 909	14 13 2 840
15 14 8 082	15 14 4 130	15 14 0 186	16	15 13 8 252	15 13 4 530	15 13 0 416
16 14 7 088	16 14 2 888	16 13 10 638	17	16 13 6 518	16 13 2 551	16 12 10 193
17 14 6 094	17 14 1 646	17 13 9 210	18	17 13 4 784	17 13 0 872	17 13 7 970
18 14 5 099	18 14 0 404	18 13 7 721	19	18 13 3 050	18 12 10 392	18 12 5 746
19 14 4 104	19 13 11 162	19 13 6 233	20	19 13 1 316	19 12 8 412	19 12 3 521
39 12 8 207	39 11 10 323	39 11 0 465	1	39 10 2 632	39 9 4 825	39 8 7 042
59 11 0 311	59 9 9 485	59 8 6 638	2	59 7 3 949	59 6 1 237	59 4 10 563
79 9 4 414	79 7 8 647	79 6 0 930	3	79 4 5 265	79 2 9 630	79 1 2 085
99 7 8 518	99 5 7 809	99 3 7 163	4	99 1 6 581	98 15 0 081	98 13 5 606
119 6 0 622	119 3 6 970	119 1 1 395	5	118 14 7 897	118 12 2 474	118 9 9 127
139 4 4 725	139 1 6 132	138 14 7 628	6	138 11 9 213	138 8 10 897	138 6 0 649
159 2 8 829	158 15 5 994	158 12 1 860	7	158 8 10 532	158 5 7 293	158 2 4 170
179 1 0 933	178 13 4 455	178 9 8 039	8	178 5 11 845	178 2 3 711	177 14 7 691
198 15 5 036	198 11 3 617	198 7 2 326	9	198 3 1 161	197 15 0 123	197 10 11 212
397 14 10 073	397 6 7 234	396 14 4 651	10	3 6 6 233	3 6 14 0 247	3 6 10 10 425
596 14 3 109	596 1 10 851	595 5 6 977	20	594 9 3 484	593 13 0 371	593 0 9 637
795 13 8 145	794 13 2 468	793 12 3 302	30	792 12 4 645	791 12 0 496	790 11 8 849
994 13 1 181	993 8 0 085	992 3 11 628	40	990 15 5 806	989 11 0 612	988 6 8 062
1,193 12 6 218	1,192 3 9 702	1,190 11 1 953	50	1,189 2 6 968	1,187 10 0 742	1,186 1 7 274
1,392 11 11 254	1,390 15 1 320	1,389 2 4 279	60	1,387 5 8 129	1,385 9 0 866	1,383 12 6 488
1,591 11 4 290	1,589 10 4 937	1,587 9 6 605	70	1,585 8 9 290	1,583 8 0 990	1,581 7 5 699
1,790 10 9 326	1,788 5 8 554	1,786 0 8 930	80	1,783 11 10 452	1,781 7 1 118	1,779 2 4 910
1,989 10 2 363	1,987 1 0 171	1,984 7 11 256	90	1,981 14 11 613	1,979 6 1 237	1,976 13 4 194
3,979 4 4 725	3,974 2 0 342	3,968 15 10 512	100	3,963 13 11 286	3,958 12 2 474	3,953 10 8 247
5,968 14 7 088	5,961 3 0 512	5,955 7 9 767	200	5,945 12 10 834	5,938 2 3 711	5,930 8 0 371
7,953 8 9 451	7,943 4 0 683	7,937 15 9 023	300	7,927 11 10 454	7,917 8 4 948	7,907 5 4 404
9,945 2 11 813	9,935 5 0 854	9,929 7 8 279	400	9,909 10 10 065	9,896 14 6 186	9,884 2 8 618
11,937 13 2 176	11,922 6 1 025	11,906 15 7 535	500	11,891 9 9 677	11,876 4 7 428	11,861 0 7 411
13,927 7 4 533	13,909 7 1 195	13,891 7 6 791	600	13,873 8 9 290	13,855 10 8 660	13,837 13 4 865
15,917 1 6 902	15,896 8 1 366	15,876 15 6 947	700	15,855 7 8 903	15,835 0 9 897	15,814 10 8 888
17,906 11 9 264	17,883 9 1 537	17,860 7 5 302	800	17,837 6 8 516	17,814 6 11 134	17,791 8 1 112
19,896 5 11 627	19,870 10 1 709	19,844 15 4 558	900	19,819 5 8 129	19,798 13 0 371	19,768 5 5 226
39,792 11 11 254	39,741 4 3 415	39,693 14 9 117	1,000	39,668 11 4 258	39,567 10 0 742	39,536 10 10 471
59,689 11 10 881	59,611 14 5 123	59,534 14 1 675	2,000	59,458 1 0 387	59,381 7 1 113	59,305 0 3 707
79,585 7 10 508	79,482 8 6 831	79,379 13 8 233	3,000	79,277 6 8 516	79,175 4 1 485	79,073 5 8 942
99,481 13 10 135	99,353 2 8 538	99,224 12 10 791	4,000	99,096 12 4 645	98,969 1 1 850	98,841 11 2 178
1,19,378 3 9 762	1,19,223 12 10 246	1,19,063 12 3 349	5,000	1,18,916 2 0 744	1,18,762 14 2 227	1,18,610 0 7 413
1,39,274 9 9 889	1,39,094 6 11 953	1,38,914 11 7 907	6,000	1,38,735 7 8 501	1,38,566 11 2 596	1,38,378 6 0 649
1,59,170 15 9 016	1,58,965 1 1 661	1,58,759 11 0 465	7,000	1,58,554 13 5 032	1,58,360 8 2 661	1,58,146 11 5 884
1,79,067 5 8 642	1,78,835 11 3 369	1,78,604 10 5 023	8,000	1,78,374 3 1 161	1,78,144 5 3 340	1,77,915 0 11 120
1,98,968 11 8 269	1,98,708 5 5 078	1,98,449 9 9 581	9,000	1,98,198 8 9 290	1,97,938 2 3 711	1,97,683 6 4 355
			10,000			

POUNDS STERLING INTO RUPEES.

1s. 0 $\frac{3}{4}$ d.	1s. 0 $\frac{1}{4}$ d.	1s. 0 $\frac{3}{4}$ d.	Amount.	1s. 0 $\frac{1}{4}$ d.	1s. 0 $\frac{3}{4}$ d.	1s. 0 $\frac{1}{4}$ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
8 948	8 948	3 938	Far. 1	3 934	3 929	3 924
7 897	7 887	7 877	2	7 837	7 857	7 847
11 845	11 830	11 815	3	11 800	11 785	11 770
1 3 794	1 3 774	1 3 754	Pen. 1	1 3 734	1 3 714	1 3 698
2 7 589	2 7 548	2 7 508	2	2 7 467	2 7 427	2 7 387
3 11 383	3 11 322	3 11 262	3	3 11 201	3 11 141	3 11 080
5 3 177	5 3 097	5 3 015	4	5 2 935	5 2 854	5 2 774
6 6 972	6 6 871	6 6 769	5	6 6 668	6 6 568	6 6 467
7 10 766	7 10 645	7 10 523	6	7 10 402	7 10 281	7 10 161
9 2 560	9 2 419	9 2 277	7	9 2 138	9 1 995	9 1 854
10 6 355	10 6 193	10 6 031	8	10 5 869	10 5 707	10 5 548
11 10 149	11 9 967	11 9 785	9	11 9 603	11 9 422	11 9 241
13 1 943	13 1 741	13 1 538	10	13 1 337	13 1 136	13 0 935
14 5 738	14 5 515	14 5 292	11	14 5 070	14 4 849	14 4 628
15 9 532	15 9 289	15 9 046	Shilg. 1	15 8 804	15 8 563	15 8 322
1 15 7 064	1 15 6 578	1 15 6 032	2	1 15 5 608	1 15 5 125	1 15 4 644
2 15 4 556	2 15 3 866	2 15 3 136	3	2 15 2 412	2 15 1 688	2 15 0 966
3 15 2 129	3 15 1 155	3 15 0 185	4	3 14 1 216	3 14 0 251	3 14 0 287
4 14 11 661	4 14 10 444	4 14 9 231	5	4 14 8 030	4 14 6 813	4 14 5 609
5 14 9 193	5 14 7 803	5 14 6 277	6	5 14 4 825	5 14 3 376	5 14 1 931
6 14 6 725	6 14 5 022	6 14 3 323	7	6 14 1 639	6 13 11 939	6 13 10 253
7 14 4 257	7 14 2 311	7 14 0 369	8	7 13 10 433	7 13 8 501	7 13 6 575
8 14 1 789	8 13 11 599	8 13 9 415	9	8 13 7 237	8 13 5 064	8 13 2 897
9 13 11 321	9 13 8 688	9 13 6 462	10	9 13 4 041	9 13 1 627	9 12 11 218
10 13 8 854	10 13 6 177	10 13 3 508	11	10 13 0 845	10 12 10 189	10 12 7 540
11 13 6 386	11 13 3 466	11 13 0 554	12	11 12 9 650	11 12 6 752	11 12 3 862
12 13 3 918	12 13 0 755	12 12 9 600	13	12 12 6 454	12 12 3 315	12 12 0 184
13 13 1 450	13 12 10 044	13 12 6 646	14	13 12 3 258	13 11 11 878	13 11 8 506
14 12 10 982	14 12 7 333	14 12 3 632	15	14 12 0 062	14 11 8 440	14 11 4 828
15 12 8 514	15 12 4 622	15 12 0 738	16	15 11 8 866	15 11 5 002	15 11 1 160
16 12 6 046	16 12 1 910	16 11 9 784	17	16 11 5 670	16 11 1 565	16 10 9 472
17 12 3 578	17 11 11 198	17 11 6 830	18	17 11 2 474	17 10 10 128	17 10 5 794
18 12 1 110	18 11 8 487	18 11 3 877	19	18 10 11 278	18 10 6 691	18 10 2 115
19 11 10 643	19 11 5 777	19 11 0 923	£ 1	19 10 8 082	19 10 3 253	19 9 10 437
39 7 9 285	39 6 11 553	39 6 1 846	2	39 5 4 104	39 4 6 506	39 3 8 874
59 3 7 928	59 2 5 330	59 1 2 763	3	59 0 0 246	58 14 9 759	58 13 7 310
78 15 6 571	78 13 11 107	78 12 3 692	4	78 10 8 328	78 9 1 018	78 7 5 747
98 11 5 213	98 9 4 838	98 7 4 615	5	98 5 4 410	98 3 4 266	98 1 4 184
118 7 3 856	118 4 10 660	118 2 5 536	6	118 0 0 492	117 13 7 512	117 11 2 621
138 3 2 439	138 0 4 436	137 13 6 462	7	137 10 8 574	137 7 10 727	137 5 1 057
157 15 1 141	157 11 10 213	157 8 7 385	8	157 5 4 656	157 2 2 026	156 14 11 494
177 10 11 784	177 7 3 890	177 3 8 308	9	177 0 7 738	176 12 5 276	176 8 9 931
197 6 10 427	197 2 9 766	196 14 9 231	10	196 10 8 819	196 6 8 532	196 2 8 368
394 13 8 853	394 5 7 533	393 13 6 462	20	393 5 5 639	392 13 5 064	392 5 4 736
592 4 7 280	591 8 5 289	590 12 3 692	30	590 0 2 458	589 4 1 596	588 8 1 103
789 11 5 707	788 11 3 065	787 11 0 923	40	786 10 11 278	785 10 10 123	784 10 9 471
987 2 4 134	986 14 0 832	984 9 10 154	50	983 5 8 097	982 1 6 660	980 13 5 839
1,184 9 2 560	1,183 0 10 598	1,181 8 7 385	60	1,180 0 4 917	1,178 8 3 192	1,177 0 2 207
1,382 0 0 987	1,380 3 8 365	1,378 7 4 615	70	1,376 11 1 736	1,374 14 11 724	1,373 2 10 575
1,579 6 11 414	1,577 6 6 131	1,575 6 1 846	80	1,573 5 10 556	1,571 5 8 256	1,569 5 6 943
1,776 13 9 841	1,774 9 3 897	1,772 4 11 077	90	1,770 0 7 375	1,767 12 4 788	1,765 8 3 310
1,974 4 8 267	1,971 12 1 664	1,969 3 8 308	100	1,966 11 4 195	1,964 3 1 320	1,961 10 11 678
3,948 9 4 535	3,943 8 3 327	3,938 7 4 615	200	3,933 6 8 339	3,928 2 6 539	3,923 5 11 356
5,922 14 0 802	5,915 4 4 991	5,907 11 0 923	300	5,900 2 0 584	5,892 9 3 959	5,885 0 11 094
7,897 2 9 069	7,887 0 6 655	7,876 14 9 231	400	7,866 13 4 778	7,856 12 5 279	7,846 11 10 712
9,871 7 5 337	9,858 12 8 318	9,846 2 5 538	500	9,833 8 8 973	9,820 15 6 598	9,808 6 10 391
11,845 12 1 604	11,830 8 9 982	11,815 6 1 846	600	11,800 4 1 168	11,785 2 7 918	11,770 1 10 099
13,820 0 9 871	13,802 4 11 646	13,784 9 10 154	700	13,766 15 5 362	13,749 5 9 238	13,731 12 9 747
15,794 5 6 139	15,774 1 1 309	15,753 13 6 462	800	15,738 10 9 557	15,718 8 10 558	15,698 7 9 425
17,768 10 2 406	17,745 13 2 973	17,723 1 2 769	900	17,700 6 1 752	17,677 11 11 877	17,655 2 9 103
19,742 14 10 674	19,717 9 4 637	19,692 4 11 077	1,000	19,667 1 5 946	19,641 15 1 197	19,616 13 8 732
21,716 13 9 347	21,689 8 3 278	21,662 9 10 154	2,000	21,634 2 11 892	21,608 14 2 394	21,583 11 5 563
23,690 12 8 021	23,662 12 1 910	23,634 14 9 231	3,000	23,607 1 4 539	23,581 13 3 591	23,555 9 2 345
25,664 11 6 694	25,636 14 5 547	25,608 13 8 308	4,000	25,581 11 7 785	25,555 12 4 788	25,529 11 11 126
27,638 10 5 368	27,610 14 11 184	27,582 13 7 385	5,000	27,555 7 5 731	27,529 11 5 985	27,503 10 7 908
29,612 9 4 041	29,584 13 8 320	29,556 12 6 462	6,000	29,529 8 11 677	29,503 10 7 182	29,477 9 12 430
31,586 8 2 715	31,558 13 8 457	31,530 12 5 538	7,000	31,503 10 5 624	31,477 9 8 379	31,451 8 11 471
33,560 7 1 388	33,532 11 1 094	33,504 10 4 615	8,000	33,477 11 11 570	33,451 9 8 575	33,425 8 13 253
35,534 6 0 062	35,506 14 5 780	35,478 13 6 692	9,000	35,451 13 5 516	35,425 12 7 772	35,399 11 7 034
37,508 4 10 735	37,480 13 10 367	37,452 12 2 769	10,000	37,425 14 11 462	37,399 11 6 969	37,373 9 3 816

POUNDS STERLING INTO RUPEES.

Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.	Amount.	Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3919	3914	3909	Far. 1	3904	3899	3894
7837	7827	7817	2	7807	7797	7787
11756	11741	11726	3	11711	11696	11681
1 3 673	1 3 654	1 3 634	Pen. 1	1 3 614	1 3 594	1 3 574
2 7 347	2 7 307	2 7 267	2	2 7 227	2 7 188	2 7 148
3 11 020	3 10 961	3 10 901	3	3 10 841	3 10 782	3 10 722
5 2 674	5 2 614	5 2 554	4	5 2 495	5 2 436	5 2 377
6 6 367	6 6 268	6 6 168	5	6 6 069	6 5 969	6 5 871
7 10 041	7 9 921	7 9 802	6	7 9 682	7 9 583	7 9 485
9 1 714	9 1 575	9 1 435	7	9 1 296	9 1 157	9 1 019
10 5 388	10 5 228	10 5 069	8	10 4 910	10 4 751	10 4 593
11 9 061	11 8 882	11 8 702	9	11 8 524	11 8 345	11 8 167
13 0 735	13 0 535	13 0 336	10	13 0 137	12 11 939	12 11 741
14 4 408	14 4 189	14 3 970	11	14 3 751	14 3 533	14 3 316
15 8 032	15 7 842	15 7 603	Shilg. 1	15 7 365	15 7 127	15 6 890
1 15 4 163	1 15 3 684	1 15 3 206	2	1 15 2 729	1 15 2 254	1 15 1 779
2 15 0 245	2 14 11 526	2 14 10 809	3	2 14 10 094	2 14 9 381	2 14 8 669
3 14 8 327	3 14 7 868	3 14 6 412	4	3 14 5 459	3 14 4 508	3 14 3 558
4 14 4 408	4 14 3 210	4 14 2 015	5	4 14 0 823	4 13 11 635	4 13 10 448
5 14 0 490	5 13 11 052	5 13 9 618	6	5 13 8 188	5 13 6 762	5 13 5 338
6 13 8 571	6 13 8 594	6 13 5 221	7	6 13 3 553	6 13 1 838	6 13 0 228
7 13 4 653	7 13 2 736	7 13 0 824	8	7 12 10 818	7 12 9 015	7 12 7 117
8 13 0 735	8 12 10 572	8 12 8 428	9	8 12 6 283	8 12 4 142	8 12 2 007
9 13 8 816	9 12 6 420	9 12 4 031	10	9 12 1 647	9 11 11 269	9 11 8 897
10 12 4 898	10 12 2 262	10 11 11 633	11	10 11 9 011	10 11 6 397	10 11 3 786
11 12 0 980	11 11 10 104	11 11 7 236	12	11 11 4 376	11 11 1 584	11 10 10 676
12 11 9 061	12 11 5 946	12 11 2 839	13	12 10 11 741	12 10 8 650	12 10 5 566
13 11 5 142	13 11 1 788	13 10 10 442	14	13 10 7 106	13 10 3 776	13 10 0 456
14 11 1 224	14 10 9 630	14 10 6 045	15	14 10 2 471	14 9 10 903	14 9 7 345
15 10 9 306	15 10 5 472	15 10 1 648	16	15 9 9 836	15 9 6 030	15 9 2 234
16 10 5 388	16 10 1 314	16 9 9 252	17	16 9 5 201	16 9 1 157	16 8 9 124
17 10 1 470	17 9 9 156	17 9 4 856	18	17 9 0 568	17 8 8 234	17 8 4 014
18 9 9 551	18 9 4 998	18 9 0 459	19	18 8 7 930	18 8 3 411	18 7 10 904
19 9 5 633	19 9 0 841	19 8 8 061	20	19 8 3 294	19 7 10 538	19 7 5 795
39 2 11 285	39 2 1 682	39 1 4 122	1	39 0 6 587	38 15 9 076	38 14 11 589
58 12 4 898	58 11 2 528	58 10 0 183	2	58 8 9 691	58 7 7 614	58 6 5 284
78 5 10 531	78 4 3 364	78 2 8 244	3	78 1 1 174	77 15 6 152	77 13 11 179
97 15 4 163	97 13 4 205	97 11 4 305	4	97 9 4 468	97 7 4 690	97 5 4 973
117 8 9 796	117 6 5 046	117 4 0 368	5	117 1 7 761	116 15 3 228	116 12 10 768
137 2 3 429	136 15 5 897	136 12 8 427	6	136 9 11 055	136 7 1 766	136 4 4 563
156 11 9 061	156 8 6 728	156 5 4 489	7	156 2 2 948	155 15 0 305	155 11 10 357
176 5 2 694	176 1 7 569	175 14 0 550	8	175 10 5 642	175 6 10 943	175 3 4 152
195 14 8 327	195 10 8 410	195 6 8 611	9	195 2 8 935	194 14 9 381	194 10 9 947
391 13 4 653	391 5 4 820	390 13 5 221	10	390 5 5 870	389 13 6 761	389 5 7 894
587 12 0 980	587 0 1 230	586 4 1 832	20	585 8 2 806	584 12 4 142	584 0 5 840
783 10 9 306	782 10 9 640	781 10 10 443	30	780 10 11 741	779 11 1 523	778 11 3 787
979 9 5 633	978 5 6 050	977 1 7 053	40	975 13 8 676	974 9 10 904	973 6 1 784
1,175 8 1 969	1,174 0 2 480	1,172 8 3 684	50	1,171 0 5 611	1,169 8 3 284	1,168 0 11 681
1,371 6 10 286	1,369 10 10 870	1,367 15 0 275	60	1,366 3 2 546	1,364 7 5 665	1,362 11 9 627
1,567 5 6 612	1,565 5 7 281	1,563 5 8 885	70	1,561 5 11 482	1,559 6 3 046	1,557 6 7 574
1,763 4 2 939	1,761 0 3 691	1,758 12 5 496	80	1,756 8 8 417	1,754 5 0 426	1,752 1 5 521
1,959 2 11 265	1,956 11 0 101	1,954 3 2 107	90	1,951 11 5 352	1,949 3 9 807	1,946 12 3 468
3,918 5 10 531	3,913 6 0 201	3,908 6 4 214	100	3,903 6 10 704	3,898 7 7 614	3,893 8 6 935
5,877 8 9 796	5,870 1 0 302	5,862 9 6 321	200	5,855 2 4 056	5,847 11 5 421	5,840 4 10 403
7,836 11 9 061	7,826 12 0 403	7,816 12 8 427	300	7,806 13 9 408	7,796 15 3 228	7,787 1 1 871
9,795 14 8 327	9,783 7 0 603	9,770 15 10 534	400	9,758 9 2 760	9,748 3 1 090	9,738 13 5 338
11,755 1 7 532	11,740 2 0 604	11,725 3 0 641	500	11,710 4 8 112	11,695 6 10 843	11,680 9 8 806
13,714 4 6 857	13,696 13 0 704	13,679 6 2 748	600	13,662 0 1 464	13,644 10 8 650	13,627 6 0 274
15,673 7 6 122	15,653 8 0 805	15,633 9 8 855	700	15,613 11 6 816	15,593 14 6 457	15,574 2 3 741
17,632 10 5 388	17,610 3 0 906	17,587 12 6 962	800	17,565 7 0 168	17,543 2 4 264	17,520 14 7 203
19,591 13 4 653	19,566 14 1 006	19,541 15 9 068	900	19,517 2 5 520	19,492 6 2 071	19,467 10 10 677
39,183 10 9 308	39,133 12 2 013	39,083 15 6 137	1,000	39,034 4 11 039	38,984 12 4 142	38,935 5 9 354
58,775 8 1 959	58,700 10 3 019	58,625 15 3 206	2,000	58,561 7 4 559	58,477 2 6 213	58,403 0 8 030
78,367 5 6 857	78,287 8 4 025	78,167 15 0 275	3,000	78,066 9 10 079	77,969 8 8 234	77,870 11 6 707
97,959 2 11 265	97,834 6 5 032	97,709 14 9 344	4,000	97,585 12 3 598	97,461 14 10 355	97,338 6 5 384
1,17,551 0 3 918	1,17,401 4 8 038	1,17,251 14 6 412	5,000	1,17,102 14 9 118	1,16,954 5 0 426	1,16,806 1 4 061
1,37,142 13 8 571	1,36,988 2 7 045	1,36,793 14 3 431	6,000	1,36,630 1 2 698	1,36,446 11 2 497	1,36,273 12 2 738
1,56,734 11 1 224	1,56,535 0 8 051	1,56,335 14 0 550	7,000	1,56,137 3 8 158	1,55,939 1 4 569	1,55,741 7 1 414
1,76,326 8 5 877	1,76,101 14 9 057	1,75,877 13 9 618	8,000	1,75,634 6 1 677	1,75,431 7 6 640	1,75,209 2 0 091
1,95,918 5 0 530	1,95,688 12 10 064	1,95,419 13 6 687	9,000	1,95,171 8 7 197	1,94,923 13 8 711	1,94,676 12 10 738
			10,000			

POUNDS STERLING INTO RUPEES.

1s. 0 $\frac{1}{4}$ d.	1s. 0 $\frac{1}{2}$ d.	1s. 0 $\frac{3}{4}$ d.	Amount.	1s. 0 $\frac{1}{4}$ d.	1s. 0 $\frac{1}{2}$ d.	1s. 0 $\frac{3}{4}$ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 889	3 884	3 879	Far. 1	3 874	3 869	3 864
7 777	7 767	7 757	2	7 743	7 738	7 728
11 666	11 651	11 636	3	11 622	11 607	11 592
1 3 554	1 3 535	1 3 515	Pen. 1	1 3 496	1 3 476	1 3 457
2 7 109	2 7 070	2 7 030	2	2 6 991	2 6 952	2 6 913
3 10 663	3 10 604	3 10 546	3	3 10 487	3 10 428	3 10 370
5 2 218	5 2 139	5 2 061	4	5 1 982	5 1 904	5 1 826
6 5 772	6 5 674	6 5 576	5	6 5 478	6 5 380	6 5 283
7 9 327	7 9 209	7 9 091	6	7 9 074	7 8 956	7 8 840
9 0 881	9 0 743	9 0 608	7	9 0 469	9 0 332	9 0 196
10 4 435	10 4 278	10 4 121	8	10 3 965	10 3 809	10 3 653
11 7 990	11 7 813	11 7 636	9	11 7 460	11 7 285	11 7 109
12 11 544	12 11 348	12 11 152	10	12 10 966	12 10 761	12 10 566
14 3 099	14 2 882	14 2 667	11	14 2 451	14 2 237	14 2 023
15 6 653	15 6 417	15 6 182	Shilg. 1	15 5 947	15 5 713	15 5 479
1 15 1 306	1 15 0 834	1 15 0 364	2	1 14 11 894	1 14 11 426	1 14 10 958
2 14 7 959	2 14 7 252	2 14 6 545	3	2 14 5 841	2 14 5 138	2 14 4 438
3 14 2 613	3 14 1 669	3 14 0 727	4	3 13 11 738	3 13 10 851	3 13 9 917
4 13 9 268	4 13 8 086	4 13 6 909	5	4 13 5 735	4 13 4 564	4 13 3 396
5 13 3 919	5 13 2 503	5 13 1 091	6	5 12 11 632	5 12 10 277	5 12 8 875
6 12 10 572	6 12 8 920	6 12 7 273	7	6 12 5 629	6 12 3 990	6 12 2 354
7 12 5 225	7 12 3 338	7 12 1 455	8	7 11 11 576	7 11 9 703	7 11 7 834
8 11 11 879	8 11 9 755	8 11 7 636	9	8 11 5 523	8 11 3 416	8 11 1 313
9 11 6 532	9 11 4 172	9 11 1 818	10	9 10 11 479	9 10 9 128	9 10 6 792
10 11 1 185	10 10 10 589	10 10 8 000	11	10 10 5 417	10 10 2 841	10 10 0 271
11 10 7 838	11 10 5 006	11 10 2 182	12	11 9 7 364	11 9 8 551	11 9 5 750
12 10 2 491	12 9 11 423	12 9 8 264	13	12 9 5 311	12 9 4 264	12 8 11 229
13 9 9 144	13 9 5 840	13 9 2 546	14	13 8 11 268	13 8 7 960	13 8 4 708
14 9 3 797	14 9 0 258	14 8 8 728	15	14 8 5 205	14 8 1 693	14 7 10 188
15 8 10 450	15 8 6 676	15 8 2 910	16	15 7 11 152	15 7 7 406	15 7 3 668
16 8 5 104	16 8 1 093	16 7 9 091	17	16 7 5 009	16 7 1 119	16 6 9 147
17 7 11 758	17 7 7 510	17 7 3 272	18	17 6 11 046	17 6 6 832	17 6 2 636
18 7 6 411	18 7 1 927	18 6 9 454	19	18 6 4 993	18 6 0 544	18 5 8 105
19 7 1 063	19 6 8 344	19 6 3 636	£	19 5 10 941	19 5 6 257	19 5 1 525
38 14 2 127	38 13 4 638	38 12 7 273	2	38 11 9 881	38 11 0 514	38 10 3 170
58 5 3 190	58 4 1 032	58 2 10 909	3	58 1 8 822	58 0 6 771	57 15 4 755
77 12 4 253	77 10 9 375	77 9 2 545	4	77 7 7 763	77 6 1 028	77 4 6 840
97 3 5 316	97 1 5 719	96 15 6 182	5	96 13 6 704	96 11 7 255	96 9 7 925
116 10 3 80	116 8 2 063	116 5 9 818	6	116 8 5 644	116 1 1 542	115 14 9 509
136 1 7 443	135 14 10 407	135 12 1 455	7	135 9 4 585	135 6 7 799	135 3 11 094
155 8 8 506	155 5 8 751	155 2 5 091	8	154 15 8 528	154 12 2 055	154 9 0 679
174 15 9 570	174 12 3 095	174 8 8 727	9	174 5 2 467	174 1 8 812	173 14 2 264
194 6 10 633	194 2 11 439	193 15 0 364	10	193 11 1 407	193 7 2 569	193 3 8 849
383 13 9 266	383 5 10 878	382 14 0 727	20	382 6 2 815	382 14 5 139	382 6 7 638
583 4 7 899	582 8 10 316	581 13 1 091	30	581 1 4 222	580 5 7 703	579 9 11 547
777 11 6 532	776 11 9 755	775 12 1 455	40	774 12 5 629	773 12 10 277	772 13 8 356
972 2 5 165	970 14 9 193	969 11 1 818	50	968 7 7 037	967 4 0 846	966 0 7 245
1,069 9 3 797	1,065 1 8 632	1,063 10 2 182	60	1,062 2 8 444	1,060 11 3 416	1,059 3 11 094
1,361 0 2 430	1,359 4 8 071	1,357 9 2 546	70	1,355 13 9 851	1,354 2 5 985	1,352 7 2 944
1,555 7 1 083	1,553 7 7 509	1,551 8 2 910	80	1,549 8 11 259	1,547 9 8 554	1,545 10 6 793
1,749 13 11 696	1,747 10 6 948	1,745 7 3 273	90	1,743 4 0 666	1,741 0 11 123	1,738 13 10 642
1,944 4 10 329	1,941 13 6 387	1,939 6 3 636	100	1,936 15 2 073	1,934 8 1 693	1,932 1 2 491
3,888 9 8 658	3,883 11 0 774	3,878 12 7 273	200	3,873 14 4 146	3,869 0 3 385	3,864 2 4 981
5,832 14 6 987	5,825 8 7 161	5,818 2 10 909	300	5,810 13 6 219	5,803 8 5 078	5,796 3 7 472
7,777 3 5 316	7,767 6 1 548	7,757 9 2 545	400	7,747 12 8 292	7,738 0 6 771	7,728 4 9 962
9,721 8 3 646	9,709 3 7 935	9,696 15 6 182	500	9,684 11 10 268	9,672 8 8 463	9,660 6 0 453
11,665 13 1 975	11,651 1 2 321	11,636 5 9 818	600	11,621 11 0 459	11,607 0 10 156	11,592 7 2 943
13,610 2 0 304	13,592 14 8 708	13,575 12 1 455	700	13,558 10 2 512	13,541 11 8 549	13,524 8 5 434
15,554 6 10 633	15,534 12 3 095	15,515 2 5 091	800	15,495 9 4 585	15,478 1 1 542	15,459 9 7 925
17,498 11 8 962	17,478 9 9 482	17,458 8 8 727	900	17,432 8 6 658	17,410 9 3 234	17,388 10 10 415
19,443 0 7 291	19,418 7 3 869	19,393 15 0 364	1,000	19,369 7 8 731	19,345 4 4 927	19,320 12 0 906
38,886 1 2 582	38,836 14 7 737	38,787 14 0 727	2,000	38,738 15 5 463	38,690 2 9 854	38,641 8 1 811
58,329 1 9 873	58,255 11 6 606	58,181 13 1 091	3,000	58,108 2 7 194	58,035 4 2 781	57,962 4 2 717
77,772 2 5 165	77,673 13 3 474	77,575 12 1 454	4,000	77,477 14 10 925	77,380 5 7 709	77,283 0 3 623
97,215 3 0 456	97,092 4 7 343	96,969 11 1 818	5,000	96,847 6 7 657	96,725 7 0 635	96,603 12 4 523
116,658 3 7 747	116,510 11 11 211	116,363 10 2 182	6,000	116,216 14 4 388	116,070 8 5 562	115,924 8 5 434
136,101 4 3 088	135,929 3 8 080	135,757 9 2 546	7,000	135,586 6 1 120	135,415 9 10 489	135,245 4 6 840
155,544 4 10 329	155,347 10 8 949	155,151 8 2 909	8,000	154,955 13 9 851	154,760 11 8 416	154,566 0 7 245
174,987 5 5 620	174,766 10 10 817	174,545 7 3 273	9,000	174,325 6 5 582	174,105 12 8 343	173,886 12 8 151
194,430 6 0 911	194,184 9 2 685	193,939 6 3 636	10,000	193,694 13 3 313	193,450 14 1 270	193,207 8 9 057

POUNDS STERLING INTO RUPEES.

Rs. $\frac{1}{2}$ d.	Rs. $\frac{1}{4}$ d.	Rs. $\frac{1}{8}$ d.	Amount.	Rs. $\frac{1}{4}$ d.	Rs. $\frac{1}{2}$ d.	Rs. $\frac{3}{4}$ d.
Rs. A. P. D.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 859	3 854	3 850	Far. 1	3 845	3 840	3 835
7 718	7 709	7 699	2	7 689	7 680	7 670
11 578	11 568	11 549	3	11 534	11 520	11 505
1 3 437	1 3 418	1 3 398	Ren. 1	1 3 379	1 3 360	1 3 341
2 8 874	2 8 836	2 8 797	2	2 8 758	2 8 720	2 8 682
3 10 312	3 10 253	3 10 195	3	3 10 138	3 10 080	3 10 022
5 1 749	5 1 671	5 1 594	4	5 1 517	5 1 440	5 1 363
6 5 186	6 5 089	6 4 992	5	6 4 896	6 4 800	6 4 704
7 8 623	7 8 507	7 8 391	6	7 8 275	7 8 160	7 8 045
9 0 060	8 11 925	8 11 789	7	8 11 655	8 11 520	8 11 386
10 3 497	10 3 343	10 3 188	8	10 3 024	10 2 880	10 2 727
11 6 935	11 6 759	11 6 580	9	11 6 413	11 6 240	11 6 067
12 10 372	12 10 178	12 9 985	10	12 9 792	12 9 600	12 9 408
14 1 809	14 1 596	14 1 388	11	14 1 171	14 0 960	14 0 749
15 5 246	15 5 014	15 4 782	Shilg 1	15 4 551	15 4 320	15 4 090
1 14 10 492	1 14 10 028	1 14 9 564	2	1 14 9 101	1 14 8 640	1 14 8 180
2 14 3 739	2 14 3 041	2 14 2 346	3	2 14 1 652	2 14 0 960	2 14 0 270
3 13 8 985	3 13 8 065	3 13 7 128	4	3 13 6 203	3 13 5 280	3 13 4 360
4 13 2 231	4 13 1 069	4 12 11 910	5	4 12 10 753	4 12 9 900	4 12 8 449
5 12 7 477	5 12 6 063	5 12 4 692	6	5 12 3 304	5 12 1 920	5 12 0 539
6 12 0 724	6 11 11 097	6 11 9 474	7	6 11 7 855	6 11 6 240	6 11 4 623
7 11 5 970	7 11 4 110	7 11 2 256	8	7 11 0 408	7 10 10 560	7 10 8 719
8 10 11 216	8 10 9 124	8 10 7 038	9	8 10 4 956	8 10 2 880	8 10 0 809
9 10 4 462	9 10 2 138	9 9 11 820	10	9 9 9 507	9 9 7 200	9 9 4 899
10 9 9 708	10 9 7 152	10 9 4 602	11	10 9 2 057	10 8 11 520	10 8 8 988
11 9 2 954	11 9 0 166	11 8 9 384	12	11 8 6 008	11 8 3 840	11 8 1 078
12 8 8 201	12 8 5 180	12 8 2 166	13	12 7 11 152	12 7 8 160	12 7 5 188
13 8 1 448	13 7 10 164	13 7 6 948	14	13 7 3 710	13 7 0 480	13 6 7 258
14 7 6 694	14 7 3 207	14 6 11 730	15	14 6 8 261	14 6 4 800	14 6 1 348
15 6 11 940	15 6 8 220	15 6 4 512	16	15 6 5 812	15 5 9 120	15 5 5 438
16 6 5 186	16 6 1 234	16 5 9 294	17	16 5 0 626	16 5 1 440	16 4 9 628
17 5 10 432	17 5 6 248	17 5 2 076	18	17 4 9 912	17 4 5 760	17 4 1 615
18 5 3 678	18 5 11 262	18 4 6 358	19	18 4 2 493	18 3 10 080	18 3 5 708
19 4 8 925	19 4 4 276	19 3 11 639	£ 1	19 3 7 014	19 3 2 400	19 2 9 798
38 9 5 849	38 8 8 552	38 7 11 278	2	38 7 2 028	38 6 4 800	38 5 7 596
57 14 2 774	57 13 8 328	57 11 10 917	3	57 10 9 041	57 9 7 200	57 8 5 393
77 2 11 696	77 1 5 104	76 15 10 556	4	76 14 4 055	76 12 9 600	76 11 3 191
96 7 8 633	96 5 9 390	96 3 10 196	5	96 11 1 069	96 0 0 000	95 14 0 989
115 12 5 548	115 10 1 656	115 7 9 835	6	115 5 6 083	115 3 2 400	115 0 10 787
135 1 2 472	134 14 5 932	134 11 9 474	7	134 9 1 036	134 6 4 800	134 3 8 584
154 5 11 397	154 2 10 208	153 15 9 113	8	153 12 8 110	153 9 7 200	153 6 6 393
173 10 8 332	173 7 2 484	173 3 8 752	9	173 0 3 124	172 12 9 600	172 9 4 180
192 15 5 246	192 11 6 760	192 7 8 391	10	192 3 10 138	192	191 12 1 978
385 14 10 492	385 7 1 521	384 15 4 782	20	384 7 8 275	384	383 8 3 955
578 14 3 739	578 2 8 281	577 7 1 173	30	578 11 6 413	578	575 4 9 983
771 13 8 985	770 14 3 041	769 14 9 664	40	768 15 4 551	768	767 0 7 910
964 13 2 231	963 9 9 802	962 6 5 955	50	961 3 2 688	960	958 12 9 888
1,157 12 7 477	1,156 5 4 562	1,154 14 2 346	60	1,153 7 0 826	1,152	1,150 8 11 865
1,350 12 0 724	1,349 0 11 322	1,347 5 10 737	70	1,345 10 10 964	1,344	1,342 5 1 843
1,543 11 5 970	1,541 12 6 083	1,539 13 7 128	80	1,537 14 9 101	1,536	1,534 1 3 820
1,736 10 11 216	1,734 8 0 843	1,732 5 3 619	90	1,730 2 7 233	1,728	1,725 13 5 758
1,929 10 4 462	1,927 3 7 604	1,924 12 11 010	100	1,922 6 5 377	1,920	1,917 9 7 775
3,859 4 8 925	3,854 7 3 207	3,849 9 11 820	200	3,844 12 10 758	3,840	3,835 3 3 551
5,788 15 1 387	5,781 10 10 811	5,774 6 11 729	300	5,767 3 4 130	5,760	5,752 12 11 326
7,718 9 5 849	7,708 14 6 414	7,699 3 11 639	400	7,689 9 9 507	7,680	7,670 6 7 101
9,648 3 10 312	9,636 2 2 018	9,624 0 11 549	500	9,612 0 2 884	9,600	9,588 0 2 876
11,577 14 2 774	11,563 5 9 621	11,548 13 11 458	600	11,534 6 8 260	11,520	11,505 9 10 652
13,507 8 7 236	13,490 9 5 225	13,473 10 11 368	700	13,458 13 1 637	13,440	13,423 3 8 427
15,437 2 11 698	15,417 13 0 979	15,398 7 11 278	800	15,379 3 7 014	15,360	15,340 13 2 202
17,366 13 4 161	17,345 0 8 432	17,323 4 11 183	900	17,301 10 0 390	17,280	17,258 6 9 978
19,296 7 8 633	19,272 4 4 033	19,248 1 11 098	1,000	19,224 0 5 767	19,200	19,176 0 5 753
38,592 15 5 246	38,544 6 8 070	38,496 3 10 195	2,000	38,448 0 11 534	38,400	38,352 0 11 508
57,889 7 1 867	57,816 13 0 105	57,744 5 9 293	3,000	57,678 1 5 302	57,600	57,528 1 5 258
77,185 14 10 492	77,089 1 4 141	76,992 9 7 331	4,000	76,896 1 11 069	76,800	76,704 1 11 011
96,482 6 7 116	96,361 5 8 176	96,240 9 7 489	5,000	96,120 2 4 836	96,000	95,880 2 4 764
1,15,778 14 3 739	1,15,638 10 0 311	1,15,488 11 6 586	6,000	1,15,344 2 10 603	1,15,200	1,15,056 2 10 517
1,35,075 6 0 362	1,34,905 14 4 216	1,34,736 13 5 684	7,000	1,34,568 3 4 370	1,34,400	1,34,232 3 4 270
1,54,371 13 8 985	1,54,178 2 8 281	1,53,984 15 4 782	8,000	1,53,792 3 10 137	1,53,600	1,53,408 3 10 022
1,73,668 5 5 608	1,73,450 7 0 316	1,73,233 1 3 880	9,000	1,73,016 4 3 905	1,72,800	1,72,584 4 3 775
1,92,964 13 2 231	1,92,722 11 4 351	1,92,481 3 2 977	10,000	1,92,240 4 9 672	1,92,000	1,91,760 4 9 522

POUNDS STERLING INTO RUPEES.

ls. $\frac{0}{16}\frac{1}{4}d.$	ls. $\frac{0}{16}\frac{1}{4}d.$	ls. $\frac{0}{16}\frac{1}{4}d.$	Amount.	ls. $\frac{0}{16}\frac{1}{4}d.$	ls. $\frac{0}{16}\frac{1}{4}d.$	ls. $\frac{0}{16}\frac{1}{4}d.$
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 331	3 820	3 321	Far. 1	3 816	3 811	3 807
7 661	7 651	7 642	2	7 632	7 623	7 613
11 492	11 477	11 463	3	11 448	11 434	11 419
1 3 322	1 3 303	1 3 284	Pen. 1	1 3 285	1 3 246	1 3 227
2 6 643	2 6 605	2 6 567	2	2 6 539	2 6 491	2 6 454
3 9 965	3 9 908	3 9 851	3	3 9 794	3 9 737	3 9 680
5 1 287	6 1 210	5 1 134	4	5 1 058	5 0 983	5 0 907
6 4 608	6 4 513	6 4 418	5	6 4 323	6 4 228	6 4 134
7 7 930	7 7 816	7 7 701	6	7 7 588	7 7 474	7 7 361
8 11 252	8 11 118	8 10 985	7	8 10 852	8 10 720	8 10 587
10 2 574	10 2 421	10 2 269	8	10 2 117	10 1 965	10 1 814
11 5 895	11 5 724	11 5 552	9	11 5 381	11 5 211	11 5 041
12 9 217	12 9 026	12 8 836	10	12 8 646	12 8 457	12 8 268
14 0 539	14 0 329	14 0 119	11	13 11 911	13 11 702	13 11 494
15 3 860	15 3 631	15 3 403	Shilg 1	15 3 175	15 2 943	15 2 721
1 14 7 721	1 14 7 263	1 14 6 806	2	1 14 6 350	1 14 5 836	1 14 5 442
2 13 11 531	2 13 10 894	2 13 10 209	3	2 13 9 535	2 13 8 844	2 13 8 164
3 13 3 441	3 13 2 526	3 13 1 612	4	3 13 0 701	3 12 11 799	3 12 10 885
4 12 7 302	4 12 6 157	4 12 5 015	5	4 12 3 876	4 12 2 739	4 12 1 606
5 11 11 162	5 11 9 788	5 11 8 418	6	5 11 7 051	5 11 5 681	5 11 4 327
6 11 3 022	6 11 1 420	6 10 11 821	7	6 10 10 230	6 10 8 835	6 10 7 043
7 10 6 883	7 10 5 051	7 10 3 224	8	7 10 1 401	7 9 11 583	7 9 9 770
8 9 10 743	8 9 8 632	8 9 6 627	9	8 9 4 576	8 9 2 531	8 9 0 401
9 9 2 603	9 9 0 314	9 8 10 030	10	9 8 7 752	9 8 5 479	9 8 3 213
10 8 6 464	10 8 3 945	10 8 1 432	11	10 7 10 927	10 7 6 426	10 7 5 933
11 7 10 324	11 7 7 576	11 7 4 836	12	11 7 2 102	11 6 11 374	11 6 8 654
12 7 2 184	12 6 11 208	12 6 8 239	13	12 6 5 277	12 6 2 322	12 5 11 375
13 6 6 044	13 6 2 840	13 5 11 642	14	13 5 8 452	13 5 5 270	13 5 2 046
14 5 9 905	14 5 6 471	14 5 3 045	15	14 4 11 627	14 4 8 218	14 4 4 818
15 5 1 766	15 4 10 102	15 4 6 448	16	15 4 2 802	15 3 11 166	15 3 7 540
16 4 5 626	16 4 1 733	16 3 8 851	17	16 3 5 977	16 3 2 114	16 2 10 261
17 3 9 486	17 3 5 364	17 3 1 254	18	17 2 9 152	17 2 5 082	17 2 0 982
18 3 1 346	18 2 8 956	18 2 4 657	19	18 2 0 338	18 1 8 010	18 1 3 703
19 2 5 207	19 2 0 628	19 1 8 060	£ 1	19 1 3 503	19 0 10 965	19 0 6 424
38 4 10 414	38 4 1 255	38 3 4 119	2	38 2 7 006	38 1 9 916	38 1 0 848
57 7 3 621	57 6 1 833	57 5 0 179	3	57 3 10 509	57 2 8 873	57 1 7 271
76 9 8 828	76 8 2 511	76 6 8 289	4	76 5 2 012	76 3 7 831	76 2 1 635
95 12 2 035	95 10 3 138	95 8 4 299	5	95 6 5 516	95 4 6 789	95 2 8 119
114 14 7 242	114 12 3 766	114 10 0 268	6	114 7 9 019	114 5 5 747	114 3 2 843
134 1 0 449	133 14 4 394	133 11 8 418	7	133 9 0 522	133 6 4 704	133 3 8 967
153 3 5 656	153 0 5 021	152 13 4 478	8	152 10 4 025	152 7 3 662	152 4 3 301
172 5 10 863	172 2 5 649	171 15 0 537	9	171 11 7 528	171 8 2 820	171 4 9 814
191 8 4 070	191 4 8 276	191 0 8 597	10	190 12 11 031	190 9 1 578	190 5 4 238
383 0 8 140	382 9 0 553	382 1 5 194	20	381 9 10 062	381 2 2 166	380 10 3 476
574 9 0 204	573 13 6 829	573 2 1 791	30	572 6 9 093	571 11 4 734	571 0 7 714
766 1 4 279	765 2 1 106	764 2 10 388	40	763 3 8 124	762 4 6 318	761 5 4 952
957 9 8 349	956 6 7 382	955 3 6 985	50	954 0 7 155	952 13 7 891	951 10 9 190
1,149 2 0 419	1,147 11 1 659	1,146 4 3 582	60	1,144 13 6 186	1,143 6 9 469	1,142 0 1 428
1,340 10 4 489	1,338 15 7 935	1,337 5 0 179	70	1,335 10 5 217	1,333 15 11 047	1,332 5 5 665
1,532 2 8 559	1,530 4 2 212	1,528 5 8 776	80	1,526 7 4 248	1,524 9 0 625	1,522 10 9 903
1,723 11 0 628	1,721 8 8 488	1,719 6 5 373	90	1,717 4 3 260	1,715 2 2 203	1,713 0 2 141
1,915 3 4 698	1,912 13 2 765	1,910 7 1 970	100	1,908 1 2 311	1,905 11 3 732	1,903 5 6 379
3,830 6 9 397	3,825 10 5 523	3,820 14 3 940	200	3,816 2 4 621	3,811 6 7 563	3,806 11 0 758
5,745 10 2 035	5,738 7 8 294	5,731 5 0 010	300	5,724 3 6 632	5,717 1 11 445	5,710 0 7 138
7,660 13 6 793	7,651 4 11 059	7,641 12 7 831	400	7,632 4 9 242	7,622 13 3 127	7,613 6 1 517
9,576 0 11 491	9,564 2 1 823	9,553 3 9 851	500	9,540 5 11 553	9,528 8 6 908	9,516 11 7 396
11,491 4 4 190	11,476 15 4 588	11,462 10 11 821	600	11,448 7 1 863	11,434 3 10 090	11,420 1 2 875
13,406 7 8 888	13,389 13 7 852	13,373 2 1 791	700	13,356 8 4 174	13,339 15 2 471	13,323 6 8 654
15,321 11 1 586	15,302 9 10 117	15,283 9 3 761	800	15,264 9 6 484	15,245 10 6 235	15,226 12 3 093
17,236 14 6 284	17,215 7 0 832	17,194 0 5 731	900	17,172 10 8 795	17,151 5 10 025	17,130 1 9 413
19,152 1 10 983	19,128 4 3 646	19,104 7 7 701	1 000	19,080 11 11 106	19,057 1 1 816	19,033 7 3 792
38,304 3 9 965	38,256 8 7 293	38,208 15 3 403	2,000	38,161 7 10 211	38,114 2 3 633	38,066 14 7 584
57,456 5 8 948	57,384 12 10 939	57,313 6 11 104	3,000	57,243 3 9 317	57,171 3 5 449	57,100 5 11 375
76,608 7 7 930	76,513 1 2 585	76,417 14 6 806	4,000	76,322 15 8 222	76,228 4 7 266	76,133 13 3 817
95,760 9 6 613	95,641 5 6 232	95,522 6 2 507	5,000	95,403 11 7 528	95,285 5 9 082	95,167 4 6 959
1,14,912 11 5 595	1,14,769 9 9 678	1,14,626 13 10 209	6,000	1,14,484 7 6 634	1,14,342 6 10 398	1,14,200 11 10 751
1,34,064 13 4 378	1,33,897 14 1 524	1,33,731 5 5 910	7,000	1,33,595 3 5 739	1,33,399 8 0 715	1,33,234 3 2 543
1,53,216 15 3 860	1,53,026 2 5 171	1,52,835 13 1 612	8,000	1,52,645 15 4 545	1,52,456 9 2 531	1,52,267 10 6 235
1,72,369 1 2 843	1,72,154 6 8 817	1,71,940 4 9 313	9,000	1,71,726 11 3 950	1,71,513 10 4 347	1,71,301 1 10 126
1,91,521 3 1 225	1,91,282 11 0 463	1,91,044 12 5 015	10,000	1,90,807 7 3 056	1,90,570 11 6 101	1,90,334 9 1 913

POUNDS STERLING INTO RUPEES.

ls. 0 ¹ / ₂ d.	ls. 0 ¹ / ₄ d.	ls. 0 ¹ / ₂ d.	Amount	ls. 0 ¹ / ₂ d.	ls. 0 ¹ / ₄ d.	ls. 0 ¹ / ₂ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 802	3 797	3 792	Far. 1	3 788	3 783	3 778
7 604	7 595	7 585	2	7 578	7 566	7 557
11 406	11 391	11 377	3	11 363	11 349	11 334
1 3 208	1 3 189	1 3 170	Pen. 1	1 3 152	1 3 133	1 3 114
2 6 416	2 6 378	2 6 341	2	2 6 308	2 6 266	2 6 229
3 9 624	3 9 567	3 9 511	3	3 9 455	3 9 399	3 9 343
5 0 832	5 0 750	5 0 681	4	5 0 607	5 0 532	5 0 458
6 4 040	6 3 946	6 3 852	5	6 3 758	6 3 665	6 3 572
7 7 248	7 7 135	7 7 022	6	7 6 910	7 6 738	7 6 686
8 10 455	8 10 324	8 10 193	7	8 10 055	8 9 931	8 9 801
10 1 063	10 1 513	10 1 363	8	10 1 213	10 1 064	10 0 915
11 4 571	11 4 702	11 4 533	9	11 4 365	11 4 197	11 4 030
12 8 779	12 8 891	12 7 704	10	12 7 517	12 7 330	12 7 144
13 11 997	13 11 080	13 10 874	11	13 10 668	13 10 463	13 10 258
15 2 495	15 2 289	15 2 044	Shilg. 1	15 1 820	15 1 596	15 1 373
1 14 1 970	1 14 4 539	1 14 4 089	2	1 14 3 640	1 14 3 194	1 14 2 745
2 13 7 485	2 13 6 808	2 13 6 133	3	2 13 5 480	2 13 4 788	2 13 4 118
3 12 9 980	3 12 9 078	3 12 8 178	4	3 12 7 280	3 12 6 384	3 12 5 491
4 12 0 475	4 11 11 347	4 11 10 222	5	4 11 9 100	4 11 7 980	4 11 6 868
5 11 2 970	5 11 1 617	5 11 0 267	6	5 10 10 920	5 10 9 576	5 10 8 238
6 10 5 495	6 10 3 886	6 10 2 311	7	6 10 0 746	6 9 11 172	6 9 9 909
7 9 7 090	7 9 6 156	7 9 4 356	8	7 9 2 660	7 9 0 768	7 8 10 982
8 8 10 455	8 8 8 125	8 8 6 400	9	8 8 4 380	8 8 2 365	8 8 0 354
9 8 0 950	9 7 10 695	9 7 8 444	10	9 7 6 200	9 7 3 961	9 7 1 727
10 7 3 445	10 7 0 964	10 6 10 489	11	10 6 8 020	10 6 5 556	10 6 3 099
11 6 5 940	11 6 3 234	11 6 0 534	12	11 5 9 840	11 5 7 152	11 5 4 472
12 5 8 135	12 5 5 503	12 5 2 578	13	12 4 11 660	12 4 8 748	12 4 5 845
13 4 10 930	13 4 7 772	13 4 4 622	14	13 4 1 480	13 3 10 344	13 3 7 218
14 4 1 435	14 3 10 042	14 3 6 667	15	14 3 3 300	14 2 11 940	14 2 8 591
15 3 3 930	15 3 0 312	15 2 8 712	16	15 2 5 120	15 2 1 536	15 1 9 964
16 2 6 415	16 2 2 581	16 1 10 758	17	16 1 6 940	16 1 3 133	16 0 11 336
17 1 8 910	17 1 4 850	17 0 1 800	18	17 0 8 760	17 0 4 730	17 0 0 708
18 0 11 405	18 0 7 120	18 0 2 844	19	17 15 10 580	17 15 6 321	17 15 2 081
19 0 1 901	18 15 9 389	18 15 4 889	£ 1	18 15 0 400	18 14 7 921	18 14 3 454
38 0 3 802	37 15 6 779	37 14 9 778	2	37 14 0 799	37 13 3 842	37 12 8 908
57 0 5 703	56 15 4 188	56 14 2 667	3	56 13 1 199	56 11 11 794	56 10 10 362
76 0 7 604	75 15 1 557	75 13 7 556	4	75 12 1 598	75 10 7 685	75 9 1 815
95 0 9 505	94 14 10 047	94 13 0 444	5	94 11 1 998	94 9 3 806	94 7 5 289
114 0 11 406	113 14 8 338	113 12 5 333	6	113 10 2 397	113 7 11 527	113 5 8 723
133 1 1 307	132 14 5 726	132 11 10 222	7	132 9 2 797	132 6 7 448	132 4 0 177
152 1 3 208	151 14 3 115	151 11 3 111	8	151 8 3 196	151 5 9 369	151 2 8 631
171 1 5 109	170 14 0 504	170 10 8 000	9	170 7 3 596	170 3 11 231	170 0 7 085
190 1 7 010	189 13 9 394	189 10 0 889	10	189 6 3 965	189 2 7 212	188 14 10 539
380 3 2 020	379 11 7 787	379 4 1 778	20	378 12 7 990	378 8 2 424	377 13 9 977
570 4 9 030	569 9 5 681	568 14 2 667	30	568 2 11 985	567 7 9 635	566 12 7 616
760 6 4 040	759 7 3 375	758 8 3 556	40	757 9 3 980	756 10 4 847	755 11 6 155
950 7 11 050	949 5 1 468	948 2 4 444	50	946 15 7 975	945 13 0 059	944 10 4 694
1,140 9 0 059	1,139 2 11 362	1,137 12 5 333	60	1,136 5 11 970	1,134 15 7 271	1,133 9 3 322
1,330 11 1 069	1,329 0 9 256	1,327 6 6 222	70	1,325 12 3 865	1,324 2 2 483	1,322 8 1 771
1,520 12 8 079	1,518 14 7 150	1,517 0 7 111	80	1,515 2 7 961	1,513 4 9 695	1,511 7 0 810
1,710 14 3 089	1,708 12 5 043	1,706 10 8 000	90	1,704 8 11 956	1,702 7 4 906	1,700 5 10 849
1,900 15 10 099	1,898 10 2 937	1,896 4 8 889	100	1,893 15 3 951	1,891 10 0 118	1,889 4 9 387
3,801 15 8 198	3,797 4 5 874	3,792 9 5 778	200	3,787 14 7 002	3,783 4 0 236	3,778 9 6 715
5,702 15 6 297	5,695 14 8 811	5,688 14 2 667	300	5,681 13 11 554	5,674 14 0 365	5,667 14 4 162
7,603 15 4 346	7,594 8 11 748	7,585 2 11 556	400	7,575 13 3 803	7,568 8 0 473	7,557 3 1 550
9,504 15 2 495	9,493 3 2 685	9,481 7 8 444	500	9,469 12 7 753	9,458 2 0 561	9,446 7 10 937
11,405 15 0 594	11,391 13 6 622	11,377 12 5 333	600	11,363 11 11 704	11,349 12 7 703	11,335 12 8 325
13,306 14 10 693	13,290 7 8 850	13,274 1 2 222	700	13,257 11 3 655	13,241 6 0 627	13,225 1 5 712
15,207 14 8 792	15,189 11 11 496	15,170 5 11 111	800	15,151 10 7 605	15,133 0 0 945	15,114 6 3 110
17,108 14 6 891	17,087 12 2 433	17,066 10 8 000	900	17,045 9 11 556	17,024 10 1 064	17,003 11 0 487
19,009 14 4 990	18,988 6 5 370	18,962 15 4 889	1,000	18,939 9 3 507	18,916 4 1 189	18,892 15 9 875
38,019 12 9 980	37,972 12 10 739	37,925 14 9 778	2,000	37,879 2 7 014	37,832 8 2 365	37,785 15 7 749
57,029 11 2 970	56,959 3 4 109	56,883 14 2 667	3,000	56,818 11 10 530	56,748 12 3 547	56,678 15 5 634
76,039 9 7 960	75,945 9 9 478	75,851 13 7 556	4,000	75,758 5 2 027	75,666 0 4 729	75,571 15 3 498
95,049 8 0 950	94,932 0 2 248	94,814 13 0 444	5,000	94,697 14 5 534	94,581 4 5 911	94,464 15 1 373
1,14,059 6 5 941	1,13,916 6 8 218	1,13,777 12 5 333	6,000	1,13,637 7 9 041	1,13,497 8 7 094	1,13,357 14 11 247
1,33,069 4 10 931	1,32,904 13 1 587	1,32,740 11 10 222	7,000	1,32,577 1 0 547	1,32,412 8 2 276	1,32,250 14 9 123
1,52,079 8 3 891	1,51,891 3 6 957	1,51,703 11 3 111	8,000	1,51,516 10 4 054	1,51,330 0 9 455	1,51,143 14 6 996
1,71,089 1 8 911	1,70,877 10 0 328	1,70,666 10 8 000	9,000	1,70,456 3 7 561	1,70,246 10 6 101	1,70,036 14 4 871
1,90,099 0 1 901	1,89,864 0 5 696	1,89,633 10 0 889	10,000	1,89,395 12 11 063	1,89,162 8 11 823	1,88,929 14 2 745

POUNDS STERLING INTO RUPEES.

1s. 0 ³ / ₄ d.	1s. 0 ⁴ / ₇ d.	1s. 0 ⁵ / ₄ d.	Amount.	1s. 0 ⁶ / ₄ d.	1s. 0 ⁷ / ₂ d.	1s. 0 ⁸ / ₄ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 774	3 789	3 765	Far. 1	3 760	3 755	3 751
7 548	7 539	7 529	2	7 520	7 511	7 501
11 322	11 307	11 293	3	11 279	11 265	11 251
1 3 096	1 3 077	1 3 059	Pen. 1	1 3 040	1 3 022	1 3 004
2 6 192	2 6 155	2 6 118	2	2 6 081	2 6 044	2 6 007
3 9 237	3 9 232	3 9 176	3	3 9 121	3 9 066	3 9 011
5 0 333	5 0 309	5 0 235	4	5 0 182	5 0 088	5 0 015
6 3 479	6 3 387	6 3 294	5	6 3 202	6 3 110	6 3 019
7 6 575	7 6 464	7 6 353	6	7 6 242	7 6 132	7 6 022
8 9 671	8 9 541	8 9 412	7	8 9 283	8 9 154	8 9 026
10 0 767	10 0 618	10 0 471	8	10 0 323	10 0 176	10 0 029
11 3 862	11 3 696	11 3 529	9	11 3 364	11 3 198	11 3 033
12 6 958	12 6 773	12 6 588	10	12 6 404	12 6 220	12 6 037
13 10 054	13 9 850	13 9 647	11	13 9 444	13 9 242	13 9 040
15 1 150	15 0 928	15 0 706	Shilg. 1	15 0 485	15 0 264	15 0 044
1 12 2300	1 14 1 855	1 14 1 412	2	1 14 0 969	1 14 0 628	1 14 0 088
2 13 3 450	2 13 2 783	2 13 2 118	3	2 13 1 454	2 13 0 792	2 13 0 132
3 12 4 600	3 12 3 710	3 12 2 824	4	3 12 1 983	3 12 1 056	3 12 0 178
4 11 5 749	4 11 4 638	4 11 3 529	5	4 11 2 424	4 11 1 320	4 11 0 220
5 10 6 899	5 10 5 566	5 10 4 235	6	5 10 2 908	5 10 1 584	5 10 0 284
6 9 8 049	6 9 6 493	6 9 4 941	7	6 9 3 393	6 9 1 848	6 9 0 308
7 8 9 199	7 8 7 420	7 8 5 647	8	7 8 3 878	7 8 2 112	7 8 0 352
8 7 10 349	8 7 8 348	8 7 6 353	9	8 7 4 362	8 7 2 877	8 7 0 396
9 6 11 499	9 6 9 276	9 6 7 059	10	9 6 4 847	9 6 2 841	9 6 0 440
10 6 0 648	10 5 10 204	10 5 7 764	11	10 5 5 332	10 5 2 904	10 5 0 484
11 5 1 798	11 4 11 132	11 4 8 470	12	11 4 5 816	11 4 3 168	11 4 0 528
12 4 2 948	12 4 0 059	12 3 9 176	13	12 3 6 301	12 3 3 432	12 3 0 572
13 3 4 098	13 3 0 986	13 2 9 882	14	13 2 6 786	13 2 3 696	13 2 0 616
14 2 5 248	14 2 1 913	14 1 10 588	15	14 1 7 271	14 1 3 980	14 1 0 680
15 1 6 398	15 1 2 840	15 0 11 294	16	15 0 7 756	15 0 4 424	15 0 0 704
16 0 7 548	16 0 3 768	16 0 0 000	17	15 15 8 240	15 15 4 488	15 15 0 748
16 15 8 698	16 15 4 696	16 15 0 706	18	16 14 8 724	16 14 4 754	16 14 0 792
17 14 9 848	17 14 5 624	17 14 1 412	19	17 13 9 209	17 13 5 018	17 13 0 836
18 13 10 998	18 13 6 552	18 13 2 118	20	18 12 9 694	18 12 5 281	18 12 0 879
37 11 9 935	37 11 1 104	37 10 4 235	1	37 9 7 338	37 8 10 562	37 8 1 758
56 9 8 993	56 8 7 656	56 7 6 353	2	56 6 5 032	56 5 3 844	56 4 2 637
75 7 7 990	75 6 2 209	75 4 8 471	3	75 3 2 776	75 1 9 125	75 0 3 516
94 5 6 985	94 3 8 761	94 1 10 588	4	94 0 4 270	93 14 2 406	93 12 4 396
113 3 6 985	113 1 8 313	112 15 0 706	5	112 12 10 164	112 10 7 887	112 8 5 275
132 1 4 983	131 14 9 865	131 12 2 824	6	131 9 7 858	131 7 0 968	131 4 6 154
150 15 3 980	150 12 4 417	150 9 4 941	7	150 6 5 552	150 3 8 249	150 0 7 038
169 13 2 978	169 9 10 969	169 6 7 059	8	169 3 3 246	168 15 11 531	168 12 7 912
188 11 1 975	188 7 5 521	188 3 9 176	9	188 0 0 940	187 12 4 812	187 8 8 791
377 6 3 951	376 14 11 043	376 7 6 353	10	376 0 1 880	375 3 9 625	375 1 4 552
566 1 5 926	565 6 4 684	564 11 3 523	20	564 0 2 820	563 6 2 435	562 10 2 374
754 12 7 902	753 13 10 086	752 15 0 706	30	752 0 3 760	751 1 7 247	750 2 11 165
943 7 9 877	942 5 3 607	941 2 9 882	40	940 0 4 700	938 14 0 059	937 11 7 956
1,132 21 1 853	1,130 12 9 129	1,129 6 7 059	50	1,128 0 5 640	1,126 10 4 870	1,125 4 4 747
1,320 14 1 828	1,319 4 2 650	1,317 10 4 235	60	1,316 0 6 580	1,314 6 9 682	1,312 13 1 538
1,509 9 3 803	1,507 11 8 172	1,505 14 1 412	70	1,504 0 7 520	1,502 3 2 494	1,500 6 10 330
1,698 4 5 779	1,696 3 1 633	1,694 1 10 588	80	1,692 0 8 460	1,689 15 7 306	1,687 14 7 121
1,886 15 7 754	1,884 10 7 215	1,882 5 7 765	90	1,880 0 9 400	1,877 12 0 117	1,875 7 3 912
3,773 15 3 509	3,769 5 2 429	3,764 11 3 520	100	3,760 1 6 800	3,755 8 0 235	3,750 14 7 824
5,660 14 11 263	5,653 15 9 644	5,647 0 11 294	200	5,640 2 4 201	5,633 4 0 339	5,626 5 11 736
7,547 14 7 017	7,538 10 4 859	7,529 6 7 059	300	7,520 3 1 601	7,511 0 4 459	7,501 13 3 648
9,434 14 2 771	9,423 5 0 074	9,411 12 2 823	400	9,400 3 11 001	9,388 12 0 587	9,377 4 7 560
11,321 13 10 526	11,307 15 7 288	11,294 1 10 588	500	11,280 4 8 401	11,268 8 0 704	11,252 11 11 478
13,208 13 6 260	13,192 10 2 603	13,176 7 6 353	600	13,160 5 5 802	13,144 4 0 822	13,128 3 3 385
15,095 13 2 034	15,077 4 9 718	15,058 13 2 118	700	15,040 6 3 202	15,022 0 0 939	15,003 10 7 297
16,982 12 9 789	16,961 15 4 933	16,941 2 9 882	800	16,920 7 0 602	16,899 12 1 056	16,879 11 11 209
18,869 12 5 543	18,846 10 0 147	18,823 8 5 647	900	18,800 7 10 002	18,777 8 1 174	18,754 9 3 121
37,739 8 11 086	37,693 4 0 294	37,647 0 11 294	1,000	37,600 15 8 005	37,555 0 2 347	37,509 2 6 242
56,609 5 4 629	56,539 14 0 442	56,470 9 4 941	2,000	56,401 7 6 007	56,332 8 3 521	56,263 11 9 363
75,479 1 10 174	75,386 8 5 589	75,294 1 10 588	3,000	75,201 15 4 010	75,110 0 4 694	75,013 5 0 454
94,348 14 3 715	94,283 2 0 736	94,117 10 4 235	4,000	94,002 7 2 012	93,887 8 5 898	93,772 14 3 804
1,13,218 10 9 258	1,13,079 12 0 883	1,12,941 2 9 882	5,000	1,12,802 15 0 015	1,12,665 0 7 042	1,12,527 7 6 725
1,32,088 7 2 801	1,31,936 6 1 031	1,31,784 11 3 523	6,000	1,31,603 6 10 017	1,31,442 8 8 215	1,31,282 0 9 849
1,50,958 3 8 344	1,50,773 0 1 178	1,50,583 3 9 176	7,000	1,50,403 14 8 020	1,50,220 0 9 939	1,50,036 10 0 987
1,69,823 0 1 887	1,69,619 10 1 325	1,69,411 12 2 824	8,000	1,69,204 6 6 022	1,68,997 8 10 562	1,68,791 3 4 088
1,88,697 13 7 430	1,88,406 4 1 472	1,88,235 4 8 471	9,000	1,88,004 14 4 024	1,87,775 0 11 786	1,87,545 12 7 200

POUNDS STERLING INTO RUPEES.

Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.	Amount.	Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 747	3 742	3 737	Far. 1	3 732	3 728	3 723
7 493	7 484	7 475	2	7 465	7 456	7 447
11 239	11 226	11 211	3	11 197	11 184	11 169
1 2 985	1 2 967	1 2 949	Pen. 1	1 2 931	1 2 913	1 2 895
2 5 971	2 5 934	2 5 898	2	2 5 861	2 5 825	2 5 789
3 8 956	3 8 901	3 8 847	3	3 8 792	3 8 755	3 8 694
4 11 942	4 11 888	4 11 796	4	4 11 723	4 11 650	4 11 578
6 2 927	6 2 836	6 2 745	5	6 2 654	6 2 563	6 2 472
7 5 912	7 5 803	7 5 693	6	7 5 584	7 5 476	7 5 367
8 8 898	8 8 770	8 8 642	7	8 8 515	8 8 388	8 8 262
9 11 883	9 11 737	9 11 591	8	9 11 446	9 11 301	9 11 156
11 2 868	11 2 704	11 2 540	9	11 2 377	11 2 213	11 2 051
12 5 854	12 5 671	12 5 489	10	12 5 307	12 5 126	12 4 945
13 8 839	13 8 638	13 8 438	11	13 8 238	13 8 039	13 7 840
14 11 824	14 11 605	14 11 387	Shlg. 1	14 11 169	14 10 951	14 10 735
1 13 11 649	1 13 11 211	1 13 10 774	2	1 13 10 338	1 13 9 908	1 13 9 469
2 12 11 473	2 12 10 816	2 12 10 161	3	2 12 9 507	2 12 8 854	2 12 8 204
3 11 11 298	3 11 10 421	3 11 9 547	4	3 11 8 676	3 11 7 806	3 11 6 938
4 10 11 122	4 10 10 027	4 10 8 934	5	4 10 7 844	4 10 6 757	4 10 5 673
5 9 10 946	5 9 9 632	5 9 8 321	6	5 9 7 013	5 9 5 709	5 9 4 407
6 8 10 771	6 8 9 238	6 8 7 708	7	6 8 6 182	6 8 4 660	6 8 3 142
7 7 10 595	7 7 8 843	7 7 7 065	8	7 7 5 351	7 7 3 612	7 7 1 876
8 6 10 420	8 6 8 448	8 6 6 482	9	8 6 4 590	8 6 2 563	8 6 0 611
9 5 10 244	9 5 8 054	9 5 5 863	10	9 5 3 689	9 5 1 615	9 4 11 245
10 4 10 068	10 4 7 659	10 4 5 255	11	10 4 2 866	10 4 0 466	10 3 10 080
11 3 9 892	11 3 7 264	11 3 4 642	12	11 3 2 026	11 2 11 418	11 2 8 814
12 2 9 717	12 2 6 870	12 2 4 029	13	12 2 1 195	12 1 10 369	12 1 7 549
13 1 9 542	13 1 6 476	13 1 3 416	14	13 1 0 364	13 0 9 220	13 0 6 284
14 0 9 368	14 0 6 081	14 0 2 803	15	13 15 11 538	13 15 8 272	13 15 5 018
14 15 9 190	14 15 5 686	14 15 2 190	16	14 14 10 702	14 14 7 224	14 14 3 752
15 14 9 015	15 14 5 261	15 14 1 877	17	15 13 9 871	15 13 6 175	15 13 2 487
16 13 8 840	16 13 4 596	16 13 0 964	18	16 12 9 040	16 12 5 122	16 12 1 222
17 12 8 664	17 12 4 402	17 12 0 351	19	17 11 8 209	17 11 4 078	17 10 11 956
18 11 8 488	18 11 4 107	18 10 11 737	£ 1	18 10 7 378	18 10 3 029	18 9 10 691
37 7 4 976	37 6 8 214	37 5 11 474	2	37 5 2 756	37 4 6 053	37 3 9 382
56 3 1 463	56 2 0 322	56 0 11 212	3	55 15 10 134	55 14 9 087	55 13 8 073
74 14 9 951	74 13 4 429	74 11 10 949	4	74 10 5 512	74 9 0 117	74 7 6 764
93 10 6 439	93 8 8 538	93 6 10 688	5	93 5 0 889	93 3 3 143	93 1 5 435
112 6 2 927	112 4 0 643	112 1 10 423	6	111 15 8 287	111 13 6 175	111 11 4 145
131 1 11 415	130 15 4 750	130 12 10 161	7	130 10 8 645	130 7 9 204	130 5 2 838
149 13 7 802	149 10 8 857	149 7 9 898	8	149 4 11 023	149 2 0 233	149 15 1 527
168 9 4 330	168 6 0 965	168 2 9 635	9	167 15 6 401	167 12 3 262	167 9 0 218
187 5 0 878	187 1 5 072	186 13 9 372	10	186 10 1 779	186 6 6 291	186 2 10 909
374 10 1 756	374 2 10 144	373 11 6 745	20	373 4 3 558	372 13 0 583	372 5 9 813
561 15 2 634	561 4 3 216	560 9 4 117	30	559 14 5 337	559 3 6 874	558 8 8 727
749 4 3 512	748 5 8 287	747 7 1 489	40	746 8 7 116	745 10 1 165	744 11 7 638
936 9 4 390	935 7 1 359	934 4 10 861	50	933 2 8 854	932 0 7 456	930 14 6 545
1,123 14 5 208	1,122 8 6 431	1,121 2 8 234	60	1,119 12 10 678	1,118 7 1 748	1,117 1 5 455
1,311 3 6 146	1,309 9 11 503	1,308 0 5 606	70	1,306 7 0 452	1,304 13 8 039	1,303 4 4 364
1,498 8 7 021	1,496 11 4 575	1,494 14 2 979	80	1,493 1 2 231	1,491 4 2 330	1,489 7 3 273
1,685 12 7 902	1,683 12 9 647	1,681 12 0 351	90	1,679 11 4 010	1,677 10 8 621	1,675 10 2 182
1,873 2 8 780	1,870 14 2 719	1,868 9 9 723	100	1,866 5 5 789	1,864 1 2 913	1,861 13 1 091
3,746 5 5 561	3,741 12 5 437	3,737 3 7 445	200	3,732 10 11 577	3,728 5 8 225	3,723 10 2 182
5,619 8 2 311	5,612 10 8 156	5,605 13 5 168	300	5,599 0 5 866	5,592 3 8 738	5,585 7 3 273
7,492 10 11 122	7,483 8 10 875	7,474 7 2 891	400	7,465 5 11 154	7,456 4 11 650	7,447 4 4 384
9,365 13 7 902	9,354 7 1 593	9,343 1 0 613	500	9,331 11 4 943	9,320 6 2 563	9,309 1 5 455
11,239 0 4 633	11,225 5 4 312	11,211 10 10 336	600	11,198 0 10 731	11,184 7 5 476	11,170 14 6 545
13,112 3 1 463	13,096 3 7 030	13,080 4 8 053	700	13,064 6 4 520	13,048 8 8 388	13,032 11 7 636
14,985 5 10 244	14,967 1 9 749	14,948 14 5 781	800	14,930 11 10 303	14,912 9 11 301	14,894 8 8 727
16,858 7 7 024	16,838 0 0 468	16,817 8 3 504	900	16,797 1 4 097	16,778 12 2 214	16,758 5 9 818
18,731 11 3 605	18,708 14 3 186	18,686 2 1 228	1,000	18,663 6 9 886	18,640 12 5 126	18,618 2 10 909
37,463 6 7 610	37,417 12 6 373	37,373 4 2 453	2,000	37,326 13 7 772	37,281 8 10 252	37,236 5 9 818
56,195 11 11 415	56,128 10 9 559	56,058 6 8 679	3,000	55,990 4 5 657	55,922 5 3 379	55,854 8 8 727
74,926 13 3 220	74,835 9 0 745	74,744 8 4 905	4,000	74,653 11 3 543	74,563 1 8 505	74,472 11 7 636
93,658 8 7 024	93,544 7 3 932	93,430 10 6 131	5,000	93,317 2 1 429	93,208 14 1 631	93,090 14 6 545
1,12,320 3 10 829	1,12,253 5 7 118	1,12,116 12 7 355	6,000	1,11,980 8 11 315	1,11,844 10 6 767	1,11,709 1 5 455
1,31,121 15 2 624	1,30,962 3 10 305	1,30,802 14 8 534	7,000	1,30,643 15 9 200	1,30,485 6 11 863	1,30,327 4 4 364
1,49,853 10 6 433	1,49,671 2 1 421	1,49,489 0 9 810	8,000	1,49,307 6 7 086	1,49,126 3 5 010	1,48,945 7 3 273
1,68,585 5 10 244	1,68,380 4 6 777	1,68,175 2 11 037	9,000	1,67,970 13 4 972	1,67,766 15 10 136	1,67,563 10 2 182
1,87,317 1 2 049	1,87,088 14 7 864	1,86,861 5 0 263	10,000	1,86,634 4 2 858	1,86,407 12 3 262	1,86,181 13 1 091

POUNDS STERLING INTO RUPEES.

1s. 0 ² / ₃ d.	1s. 0 ¹ / ₄ d.	1s. 0 ¹ / ₁₆ d.	Amount.	1s. 0 ⁶ / ₁₆ d.	1s. 0 ¹ / ₃ d.	1s. 0 ³ / ₄ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 719	3 714	3 710	Far. 1	3 706	3 701	3 696
7 488	7 429	7 420	2	7 411	7 402	7 393
11 158	11 144	11 130	3	11 117	11 103	11 090
1 2 877	1 2 859	1 2 841	Pen. 1	1 2 823	1 2 805	1 2 787
2 5 753	2 5 717	2 5 681	2	2 5 645	2 5 610	2 5 574
3 8 630	3 8 576	3 8 522	3	3 8 468	3 8 414	3 8 361
4 11 506	4 11 494	4 11 382	4	4 11 291	4 11 219	4 11 148
6 2 383	6 2 293	6 2 203	5	6 2 113	6 2 024	6 1 935
7 5 259	7 5 151	7 5 043	6	7 4 936	7 4 829	7 4 722
8 8 136	8 8 010	8 7 884	7	8 7 759	8 7 634	8 7 509
9 10 112	9 10 868	9 10 725	8	9 10 551	9 10 439	9 10 296
11 1 889	11 1 727	11 1 565	9	11 1 404	11 1 243	11 1 083
12 4 765	12 4 585	12 4 406	10	12 4 227	12 4 048	12 3 870
13 7 642	13 7 444	13 7 246	11	13 7 049	13 6 853	13 6 657
14 10 518	14 10 302	14 10 087	Shilg. 1	14 9 872	14 9 658	14 9 444
1 13 9 036	1 13 8 605	1 13 8 174	2	1 13 7 744	1 13 7 316	1 13 6 888
2 12 7 554	2 12 6 907	2 12 6 261	3	2 12 5 616	2 12 4 973	2 12 4 332
3 11 6 073	3 11 5 209	3 11 4 348	4	3 11 3 489	3 11 2 631	3 11 1 776
4 10 4 591	4 10 3 511	4 10 2 435	5	4 10 1 361	4 10 0 289	4 9 11 230
5 9 3 109	5 9 1 814	5 9 0 522	6	5 8 11 233	5 8 9 947	5 8 8 664
6 8 1 627	6 8 0 116	6 7 10 609	7	6 7 9 105	6 7 7 605	6 7 6 108
7 7 0 145	7 6 10 418	7 6 8 696	8	7 6 6 977	7 6 5 263	7 6 3 552
8 5 10 662	8 5 8 730	8 5 6 783	9	8 5 4 649	8 5 2 920	8 5 0 996
9 4 9 182	9 4 7 023	9 4 4 870	10	9 4 2 721	9 4 0 578	9 3 10 440
10 3 7 700	10 3 5 325	10 3 2 957	11	10 3 0 594	10 2 10 236	10 2 7 884
11 2 6 218	11 2 3 628	11 2 1 044	12	11 1 10 496	11 1 7 894	11 1 5 328
12 1 4 736	12 1 1 920	12 0 11 131	13	12 0 8 338	12 0 5 552	12 0 2 772
13 0 3 254	13 0 0 232	12 15 9 218	14	12 15 6 210	12 15 3 210	12 15 0 216
13 15 1 772	13 14 10 534	13 14 7 305	15	13 14 4 082	13 14 0 868	13 13 9 660
14 14 0 290	14 13 8 836	14 13 5 392	16	14 13 1 954	14 12 10 626	14 12 7 104
15 12 10 808	15 12 7 138	15 12 3 479	17	15 11 11 826	15 11 8 183	15 11 4 548
16 11 9 326	16 11 5 440	16 11 1 566	18	16 10 9 698	16 10 5 940	16 10 1 992
17 10 7 845	17 10 3 743	17 9 11 653	19	17 9 7 570	17 9 3 498	17 8 11 436
18 9 6 363	18 9 2 046	18 8 9 739	£ 1	18 8 5 443	18 8 1 157	18 7 8 831
37 3 0 726	37 2 4 002	37 1 7 478	2	37 0 10 885	37 0 7 742	36 15 5 728
55 12 7 090	55 11 6 138	55 10 5 217	3	55 9 4 328	55 8 3 470	55 7 2 643
74 6 1 453	74 4 8 184	74 3 2 957	4	74 1 9 771	74 0 4 627	73 14 11 523
92 15 7 818	92 13 10 230	92 12 0 696	5	92 10 3 214	92 8 5 753	92 6 8 404
111 9 2 179	111 7 0 276	111 4 10 435	6	111 2 8 656	111 0 6 940	110 14 5 235
130 2 8 542	130 0 2 822	129 13 8 174	7	129 11 2 099	129 8 0 096	128 6 2 166
148 12 2 906	148 9 4 368	148 6 5 913	8	148 3 7 542	148 0 9 253	147 13 11 047
167 5 9 269	167 2 6 414	166 15 3 652	9	166 12 0 584	166 8 10 410	166 5 7 928
185 15 3 632	185 11 8 459	185 8 1 391	10	185 4 6 427	185 0 11 566	184 13 4 809
371 14 7 264	371 7 4 919	371 0 2 783	20	370 9 0 854	370 1 11 132	369 10 9 617
557 13 10 896	557 3 1 378	556 8 4 174	30	555 13 7 231	555 2 10 699	554 8 2 426
743 13 2 528	742 14 9 898	742 0 5 565	40	741 2 1 708	740 3 10 285	739 5 7 235
929 12 6 160	928 10 6 297	927 8 6 957	50	926 6 1 385	925 4 9 831	924 3 0 043
1,115 11 9 792	1,114 6 2 757	1,113 0 8 348	60	1,111 11 2 562	1,110 5 9 898	1,109 0 4 852
1,301 11 1 424	1,300 11 1 216	1,298 8 9 739	70	1,296 15 8 989	1,295 6 8 964	1,293 13 9 061
1,487 10 5 056	1,485 13 7 076	1,484 0 11 130	80	1,483 4 3 416	1,480 7 8 530	1,478 11 2 463
1,673 9 8 688	1,671 9 4 135	1,669 9 0 522	90	1,667 8 9 843	1,665 8 0 096	1,663 8 7 278
1,859 9 0 320	1,857 5 0 595	1,855 1 1 913	100	1,852 13 4 270	1,850 9 7 663	1,848 6 0 087
3,719 2 0 639	3,714 10 1 190	3,710 2 3 826	200	3,705 10 8 540	3,701 3 3 325	3,696 12 0 173
5,578 11 0 959	5,571 15 1 785	5,565 3 5 739	300	5,558 8 0 811	5,551 12 10 988	5,545 2 0 260
7,438 4 1 278	7,429 4 2 880	7,420 4 7 652	400	7,411 5 5 081	7,402 6 6 651	7,393 8 0 347
9,297 13 1 598	9,286 9 2 975	9,275 5 9 565	500	9,264 2 9 351	9,253 0 2 313	9,241 14 0 438
11,157 6 1 918	11,143 14 3 570	11,130 6 11 478	600	11,117 0 1 621	11,103 9 9 976	11,090 4 0 520
13,016 15 2 237	13,001 3 4 164	12,985 8 1 391	700	12,969 13 5 891	12,954 3 5 639	12,938 10 0 607
14,876 8 2 557	14,858 8 4 759	14,840 9 3 304	800	14,822 10 10 162	14,804 13 1 301	14,787 0 0 693
16,736 1 2 877	16,715 13 5 354	16,695 10 5 217	900	16,675 8 2 432	16,655 6 8 964	16,635 6 0 780
18,595 10 3 196	18,573 2 5 949	18,550 11 7 130	1,000	18,528 5 6 702	18,506 0 4 627	18,483 12 0 866
37,191 4 6 392	37,146 4 11 898	37,101 7 2 261	2,000	37,056 11 1 404	37,012 0 9 253	36,967 8 1 733
55,786 14 9 583	55,719 7 5 948	55,652 2 9 391	3,000	55,585 0 8 106	55,518 1 1 380	55,451 4 2 599
74,382 9 0 785	74,292 9 11 797	74,202 14 4 522	4,000	74,118 6 2 808	74,024 1 6 509	73,935 0 3 466
92,978 3 3 981	92,865 12 5 746	92,753 9 11 652	5,000	92,641 11 9 510	92,550 11 11 133	92,418 12 4 332
1,11,573 13 7 177	1,11,438 14 11 695	1,11,304 5 6 783	6,000	1,11,170 1 4 212	1,11,036 2 3 759	1,10,902 8 5 199
1,30,169 7 10 373	1,30,012 1 5 644	1,29,855 1 1 913	7,000	1,29,698 6 10 914	1,29,542 2 3 386	1,29,386 4 6 065
1,48,765 2 1 569	1,48,585 3 11 524	1,48,405 12 9 043	8,000	1,48,226 12 5 616	1,48,048 3 1 012	1,47,870 0 6 931
1,67,360 12 4 765	1,67,158 6 5 543	1,66,956 8 4 174	9,000	1,66,755 2 0 318	1,66,554 3 5 639	1,66,353 12 7 798
1,85,956 6 7 961	1,85,731 8 11 492	1,85,507 3 11 304	10,000	1,85,283 7 7 021	1,85,080 3 10 265	1,84,837 8 8 604

POUNDS STERLING INTO RUPEES.

s. 1 ^d .	ls. 1 ¹ / ₄ d.	ls. 1 ¹ / ₂ d.	Amount.	ls. 1 ³ / ₄ d.	ls. 1 ¹ / ₂ d.	ls. 1 ⁵ / ₈ d.
S. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 692	3 688	3 683	Far. 1	3 679	3 675	3 670
7 385	7 372	7 367	2	7 353	7 349	7 341
11 077	11 064	11 050	3	11 037	11 034	11 011
1 2 789	1 2 752	1 2 734	Pen. 1	1 2 713	1 2 699	1 2 681
2 5 538	2 5 503	2 5 468	2	2 5 432	2 5 397	2 5 362
3 8 808	3 8 765	3 8 701	3	3 8 149	3 8 106	3 8 043
4 11 077	4 11 006	4 10 935	4	4 10 865	4 10 774	4 10 724
6 1 846	6 1 758	6 1 659	5	6 1 581	6 1 493	6 1 405
7 4 615	7 4 509	7 4 403	6	7 4 297	7 4 191	7 4 086
8 7 385	8 7 261	8 7 137	7	8 7 013	8 6 890	8 6 767
9 10 154	9 10 012	9 9 870	8	9 9 729	9 9 588	9 9 448
11 0 923	11 0 784	11 0 604	9	11 0 446	11 0 287	11 0 19
12 3 692	12 3 515	12 3 338	10	12 3 162	12 2 986	12 2 810
13 6 462	13 6 267	13 6 072	11	13 5 878	13 5 684	13 5 491
14 9 231	14 9 016	14 8 806	Shilg. 1	14 8 694	14 8 383	14 8 172
1 13 6 462	1 13 6 036	1 13 5 612	2	1 13 5 158	1 13 4 768	1 13 4 344
2 12 3 692	2 12 3 054	2 12 2 417	3	2 12 1 782	2 12 1 148	2 12 0 516
3 11 0 923	3 11 0 072	3 10 11 223	4	3 10 10 736	3 10 9 631	3 10 8 668
4 9 10 154	4 9 9 090	4 9 8 029	5	4 9 6 970	4 9 5 914	4 9 4 880
5 8 7 385	5 8 6 105	5 8 4 835	6	5 8 3 654	5 8 2 597	5 8 1 033
6 7 4 615	6 7 3 126	6 7 1 640	7	6 7 0 158	6 6 10 679	6 6 9 204
7 6 1 846	7 6 0 144	7 5 10 446	8	7 5 8 752	7 5 7 002	7 5 5 376
8 4 11 077	8 4 9 162	8 4 7 252	9	8 4 5 846	8 4 3 445	8 4 1 548
9 3 8 308	9 3 6 189	9 3 4 068	10	9 3 1 940	9 2 11 828	9 2 9 720
10 2 5 538	10 2 3 199	10 2 0 858	11	10 1 12 534	10 1 8 211	10 1 5 892
11 1 2 769	11 1 0 210	11 0 9 689	12	11 0 7 128	11 0 4 593	11 0 2 065
12 0 0	11 15 9 234	11 15 6 475	13	11 15 3 732	11 15 0 975	11 14 10 237
12 14 9 231	12 14 6 252	12 14 2 281	14	12 14 0 816	12 13 9 359	12 13 6 409
13 13 6 462	13 13 3 270	13 13 0 089	15	13 13 8 910	13 13 5 742	13 13 2 581
14 12 3 692	14 12 0 288	14 11 8 892	16	14 11 5 504	14 11 2 124	14 10 10 753
15 11 0 923	15 10 9 308	15 10 5 698	17	15 10 2 098	15 9 10 507	15 9 6 925
16 9 10 154	16 9 6 344	16 9 2 504	18	16 8 10 692	16 8 6 899	16 8 3 097
17 8 7 385	17 8 3 342	17 7 11 309	19	17 7 7 288	17 7 3 273	17 6 11 269
18 7 4 615	18 7 0 980	18 6 8 115	2	18 6 3 880	18 5 11 656	18 5 7 441
26 14 9 231	26 14 0 720	26 13 4 230	1	26 12 7 760	26 11 11 311	26 11 2 882
55 6 1 846	55 5 10 80	55 4 0 845	2	55 2 11 641	55 1 10 937	55 0 10 823
73 13 6 462	73 13 1 441	73 10 8 480	3	73 9 3 521	73 7 10 622	73 6 5 763
92 4 11 077	92 3 8 191	92 1 4 576	4	91 15 7 401	91 13 10 278	91 12 1 204
110 12 3 692	110 10 2 131	110 8 0 691	5	110 5 11 221	110 3 9 933	110 1 8 645
129 3 8 308	129 1 2 511	128 14 8 808	6	128 8 3 162	128 9 9 589	128 7 4 036
147 11 0 923	147 8 2 891	147 5 4 921	7	147 2 7 042	146 15 9 244	146 12 11 527
166 2 5 538	165 15 3 241	165 12 1 038	8	165 8 10 922	165 5 8 500	165 2 6 968
184 9 10 154	184 6 3 001	184 2 9 151	9	183 15 2 802	183 11 8 555	183 8 2 499
3 9 3 808	3 8 12 703	3 8 5 632	10	3 8 7 14 505	3 8 7 7 5 110	3 8 7 0 4 817
553 13 6 462	553 2 10 804	552 8 3 453	20	551 13 8 407	551 3 1 683	550 8 7 226
738 7 4 615	737 9 2 466	736 11 0 601	30	735 12 11 210	734 14 10 220	734 0 9 634
923 1 2 769	921 15 6 007	920 13 9 756	40	919 12 2 012	918 10 6 775	917 9 0 043
107 11 0 923	1 106 5 9 609	1 105 0 6 907	50	1 103 11 4 814	1 102 6 3 330	1 101 1 2 452
292 4 11 077	1 290 13 1 210	1 289 3 4 058	60	1 287 10 7 617	1 286 11 11 882	1 284 9 4 860
478 14 9 231	1 475 2 4 812	1 473 6 1 209	70	1 471 9 10 419	1 469 13 8 440	1 468 1 7 269
601 8 7 385	1 659 8 8 415	1 657 8 10 380	80	1 655 9 1 222	1 653 9 4 956	1 651 9 9 677
846 2 5 538	1 843 15 0 014	1 841 11 7 511	90	1 839 8 4 024	1 837 5 1 550	1 835 2 0 086
692 4 11 077	3 687 14 0 029	3 683 3 3 022	100	3 679 0 8 048	3 674 10 3 101	3 670 4 0 172
588 7 4 615	5 631 13 0 043	5 625 2 10 532	200	5 618 9 0 072	5 615 4 661	5 605 6 0 258
884 9 10 154	7 375 12 0 058	7 366 14 6 048	300	7 358 1 4 036	7 349 4 6 201	7 340 8 0 344
230 12 3 692	9 219 11 0 072	9 208 10 1 554	400	9 197 9 8 120	9 186 9 7 751	9 175 10 0 430
076 14 9 231	11 068 10 0 086	11 050 5 9 065	500	11 037 2 0 144	11 023 14 9 801	11 010 12 0 516
323 1 2 769	12 907 9 0 101	12 892 1 4 576	600	12 876 10 4 168	12 861 3 10 852	12 845 14 0 602
769 3 8 308	14 751 8 0 115	14 733 13 0 086	700	14 716 2 8 192	14 698 9 0 402	14 681 0 0 685
615 6 1 846	16 595 7 0 130	16 575 8 7 597	800	16 555 11 0 216	16 535 14 1 982	16 515 2 0 774
461 8 7 385	18 489 6 0 144	18 417 4 3 108	900	18 395 3 4 240	18 373 3 8 502	18 351 4 0 880
923 1 2 769	36 378 12 0 258	36 334 8 6 215	1,000	36 790 6 8 479	36 746 6 7 005	36 702 8 1 720
384 9 10 154	55 518 2 0 432	55 521 12 9 324	2,000	55 165 10 0 718	55 119 9 10 507	55 033 12 2 531
846 2 5 538	73 757 8 0 576	73 669 1 0 432	3,000	73 580 13 4 955	73 492 13 2 009	73 405 0 3 441
807 11 0 923	92 196 14 0 720	92 098 5 3 540	4,000	91 976 0 9 197	91 866 0 5 612	91 756 4 4 301
769 3 8 308	110 636 4 0 864	110 503 9 6 647	5,000	110 371 4 1 437	110 239 3 9 014	110 107 8 5 161
230 12 3 692	1 290 075 10 0 008	1 289 920 13 9 755	6,000	1 287 766 7 5 676	1 286 612 7 0 517	1 284 458 12 6 021
692 4 11 077	1 475 515 0 1 152	1 473 388 2 0 863	7,000	1 471 161 10 9 915	1 469 985 10 4 019	1 468 810 0 6 882
168 13 6 462	1 659 564 6 1 297	1 657 755 6 3 971	8,000	1 655 586 14 2 155	1 653 363 13 7 521	1 651 161 4 7 742
615 6 1 846	1 843 393 12 1 411	1 841 172 10 7 079	9,000	1 839 952 1 6 395	1 837 732 0 11 024	1 835 512 8 8 602
			10,000			

POUNDS STERLING INTO RUPEES.

Rs. 1 ³ / ₄ d.	Rs. 1 ⁷ / ₈ d.	Rs. 1 ¹ / ₂ d.	Amount	Rs. 1 ³ / ₄ d.	Rs. 1 ⁷ / ₈ d.	Rs. 1 ¹ / ₂ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 668	3 662	3 657	Far. 1	3 653	3 648	3 644
7 332	7 323	7 314	2	7 303	7 297	7 288
10 998	10 985	10 971	3	10 958	10 94	10 932
1 2 663	1 2 646	1 2 629	Pen. 1	1 2 611	1 2 594	1 2 577
2 5 327	2 5 292	2 5 257	2	2 5 222	2 5 188	2 5 153
3 7 990	3 7 935	3 7 888	3	3 7 834	3 7 781	3 7 730
4 10 654	4 10 584	4 10 514	4	4 10 445	4 10 37	4 10 308
6 1 317	6 1 230	6 1 143	5	6 1 653	6 0 969	6 0 883
7 3 981	7 3 876	7 3 771	6	7 3 667	7 3 561	7 3 459
8 6 644	8 6 522	8 6 400	7	8 6 278	8 6 157	8 6 036
9 9 308	9 9 168	9 9 028	8	9 8 839	9 8 731	9 8 612
10 11 971	10 11 814	10 11 657	9	10 11 591	10 11 344	10 11 139
12 2 635	12 2 460	12 2 288	10	12 2 112	12 1 938	12 1 765
13 5 298	13 5 208	13 5 114	11	13 4 723	13 4 529	13 4 343
14 7 963	14 7 775	14 7 583	Shilg. 1	14 7 334	14 7 126	14 6 918
1 13 3 924	1 13 3 504	1 13 3 086	2	1 13 2 688	1 13 2 252	1 13 1 836
2 11 1 885	2 11 1 258	2 11 1 029	3	2 11 10 002	2 11 9 378	2 11 8 754
3 10 7 847	3 10 7 008	3 10 6 171	4	3 10 5 337	3 10 4 504	3 10 3 673
4 9 3 809	4 9 2 780	4 9 1 714	5	4 9 0 671	4 8 11 625	4 8 10 591
5 7 11 771	5 7 10 512	5 7 9 257	6	5 7 8 005	5 7 6 755	5 7 5 509
6 6 7 733	6 6 6 285	6 6 4 800	7	6 6 3 359	6 6 1 881	6 6 0 427
7 5 3 894	7 5 2 017	7 5 0 343	8	7 4 10 673	7 4 9 007	7 4 7 485
8 3 11 656	8 3 9 784	8 3 7 886	9	8 3 6 007	8 3 4 133	8 3 2 263
9 2 7 618	9 2 5 521	9 2 3 429	10	9 2 1 341	9 1 11 25	9 1 9 181
10 1 3 580	10 1 1 127	10 0 10 971	11	10 0 8 675	10 0 6 385	10 0 4 100
10 15 11 542	10 15 9 025	10 15 6 514	12	10 15 4 010	10 15 1 511	10 14 11 018
11 14 7 504	11 14 4 777	11 14 2 057	13	11 13 11 344	11 13 8 637	11 13 5 936
12 13 3 466	12 13 0 529	12 13 9 600	14	12 12 6 678	12 12 3 752	12 12 0 854
13 11 11 427	13 11 8 281	13 11 5 143	15	13 11 2 012	13 10 10 885	13 10 7 772
14 10 7 389	14 10 4 033	14 10 0 686	16	14 9 9 346	14 9 6 014	14 9 2 690
15 9 3 351	15 8 11 755	15 8 8 229	17	15 8 4 680	15 8 1 140	15 7 9 609
16 7 11 313	16 7 7 535	16 7 3 771	18	16 7 0 014	16 6 8 268	16 6 4 527
17 6 7 274	17 6 3 290	17 5 11 314	19	17 5 7 348	17 5 3 392	17 4 11 445
18 5 3 286	18 4 11 042	18 4 6 857	£ 1	18 4 2 283	18 3 10 518	18 3 6 363
36 10 6 478	36 9 10 088	36 8 1 714	2	36 8 5 365	36 7 9 038	36 7 0 726
54 15 9 709	54 14 9 125	54 13 8 571	3	54 12 8 048	54 11 7 553	54 10 7 069
73 5 0 947	73 8 8 167	73 2 3 429	4	73 0 10 730	72 15 6 071	72 14 1 452
91 10 4 181	91 8 7 209	91 6 10 286	5	91 5 1 418	91 3 4 589	91 1 7 815
109 15 7 415	109 13 6 250	109 11 5 143	6	109 9 4 095	109 7 3 107	109 5 2 178
128 4 10 654	128 2 5 292	128 0 0	7	127 13 6 778	127 11 1 625	127 8 8 541
146 10 1 890	146 7 4 334	146 4 6 857	8	146 1 9 460	146 15 0 143	146 12 2 904
164 15 5 126	164 12 3 277	164 9 1 714	9	164 6 0 143	164 2 10 660	163 15 9 267
183 4 8 933	183 1 2 417	182 13 8 571	10	182 10 2 225	182 6 9 176	182 3 3 630
366 9 4 728	366 2 4 394	365 11 5 143	20	365 4 5 653	364 13 6 35	364 6 7 280
549 14 1 088	549 3 7 251	548 9 1 714	30	547 14 8 478	547 4 8 534	546 9 10 890
733 2 9 451	732 4 9 661	731 6 10 286	40	730 8 11 301	729 11 0 718	728 13 2 510
916 7 5 814	915 6 0 086	914 4 6 357	50	913 3 2 126	912 1 9 891	911 0 6 149
1,099 12 2 177	1,098 7 2 503	1,097 2 3 429	60	1,095 13 4 951	1,094 8 7 069	1,093 3 9 779
1,283 0 10 539	1,281 8 4 920	1,280 0 0	70	1,278 7 7 776	1,276 15 4 247	1,275 7 1 409
1,466 5 6 902	1,464 9 7 337	1,462 13 8 571	80	1,461 11 0 602	1,459 6 1 435	1,457 10 5 039
1,649 10 3 265	1,647 10 9 751	1,645 11 5 143	90	1,643 12 1 427	1,641 12 10 608	1,639 13 8 669
1,832 14 11 628	1,830 12 0 172	1,828 9 1 714	100	1,826 6 4 252	1,824 3 7 781	1,822 1 0 299
3,665 13 11 25	3,661 8 0 943	3,657 2 3 429	200	3,653 12 8 504	3,648 7 8 568	3,644 2 0 598
5,493 12 10 883	5,492 4 0 515	5,485 11 5 143	300	5,479 9 0 785	5,472 10 11 344	5,466 3 0 997
7,331 11 10 511	7,323 0 0 686	7,314 4 6 857	400	7,305 9 6 005	7,296 14 7 126	7,283 3 1 196
9,164 10 10 138	9,153 12 0 885	9,142 13 8 571	500	9,131 15 9 280	9,121 2 2 907	9,110 5 1 495
10,997 9 9 766	10,984 8 1 030	10,971 6 10 286	600	10,958 6 1 512	10,945 5 10 689	10,933 6 1 794
12,830 8 9 394	12,815 4 1 201	12,800 0 0	700	12,784 13 5 765	12,769 9 6 470	12,754 7 2 092
14,663 7 9 021	14,646 0 1 379	14,628 9 1 71	800	14,611 2 10 017	14,593 13 2 252	14,576 8 2 361
16,496 6 8 649	16,478 12 1 545	16,457 2 3 429	900	16,437 9 2 269	16,418 0 10 033	16,398 9 2 690
18,329 5 8 277	18,307 8 1 716	18,285 11 5 143	1,000	18,263 15 8 521	18,242 4 5 515	18,220 10 2 939
36,658 11 4 554	36,615 0 3 433	36,571 6 10 286	2,000	36,537 15 1 042	36,484 8 11 620	36,441 4 5 979
54,988 1 0 880	54,922 8 5 149	54,857 2 3 429	3,000	54,791 14 7 582	54,728 13 5 444	54,661 14 6 933
73,317 6 9 107	73,230 0 6 855	73,142 13 8 571	4,000	73,055 14 2 068	72,969 11 1 255	72,882 8 11 957
91,646 12 5 284	91,537 8 8 581	91,438 9 1 714	5,000	91,319 13 8 504	91,211 6 5 074	91,103 3 2 946
1,09,976 2 1 681	1,09,845 0 10 298	1,09,714 4 6 857	6,000	1,09,583 13 3 126	1,09,453 10 10 888	1,09,323 13 5 935
1,28,365 7 9 938	1,28,152 9 0 014	1,28,000 0 0	7,000	1,27,847 12 9 646	1,27,695 15 4 708	1,27,544 7 8 925
1,46,634 13 6 215	1,46,440 1 1 73	1,46,285 11 5 143	8,000	1,46,111 14 4 166	1,45,938 130 5 618	1,45,765 111 0 114
1,64,964 3 6 421	1,64,787 9 3 457	1,64,571 6 10 287	9,000	1,64,375 11 10 637	1,64,180 8 4 333	1,63,985 12 2 908
1,83,293 8 10 768	1,83,075 5 6 138	1,82,857 2 3 428	10,000	1,82,639 11 5 208	1,82,422 12 10 147	1,82,206 6 5 692

POUNDS STERLING INTO RUPEES.

Rs. 1/6 d.	Rs. 1/3 d.	Rs. 1/2 d.	Amount.	Rs. 1/4 d.	Rs. 1/2 d.	Rs. 1/4 d.
S. A. P. D P	Rs. A. P. D P.	Rs. A. P. D P.		Rs. A. P. D P	Rs. A. P. D P.	Rs. A. P. D P.
3 610	2 638	3 631	Far. 1	3 627	3 633	3 618
7 280	7 271	7 262	2	7 254	7 245	7 237
10 919	10 917	10 824	3	10 581	10 568	10 555
1 2 559	1 2 542	1 2 535	Pen. 1	1 2 538	1 2 491	1 2 473
2 5 118	2 5 084	2 5 050	2	2 5 015	2 4 981	2 4 947
3 7 878	3 7 826	3 7 874	3	3 7 823	3 7 472	3 7 420
4 10 237	4 10 108	4 10 099	4	4 10 031	4 9 962	4 9 894
5 6 7 6	5 6 7 10	5 6 682	5	5 6 638	5 6 048	5 6 067
6 8 355	6 8 352	6 8 349	6	6 8 306	6 7 293	6 7 281
7 8 515	7 8 514	7 8 514	7	7 8 554	7 8 434	7 8 514
8 9 474	8 9 433	8 9 499	8	8 9 061	8 7 925	8 7 788
9 10 1038	9 10 078	9 10 1723	9	9 10 569	9 10 415	9 10 261
10 12 1592	10 12 1420	10 12 1248	10	10 12 1077	10 12 0906	10 12 0785
11 13 4152	11 13 3962	11 13 3773	11	11 13 584	11 13 3896	11 13 3209
12 14 6711	12 14 6504	12 14 6298	Shilg 1	12 14 6092	12 14 5887	12 14 5682
13 113 1422	13 113 1008	13 113 0596	2	13 113 0184	13 112 11774	13 112 11584
14 211 8183	14 211 7512	14 211 6894	3	14 211 6276	14 211 5660	14 211 5046
15 310 2844	15 310 2017	15 310 1191	4	15 310 0388	15 310 11547	15 310 10728
16 4 8 9555	16 4 8 8541	16 4 8 7489	5	16 4 8 6461	16 4 8 5434	16 4 8 4410
17 5 7 2655	17 5 7 30 5	17 5 7 1787	6	17 5 7 0533	17 5 6 11321	17 5 6 10 092
18 5 10 978	18 5 9 529	18 5 8 135	7	18 5 8 645	18 5 5 208	18 5 4 374
19 7 4 5887	19 7 4 4038	19 7 4 2383	8	19 7 4 0737	19 7 3 11 094	19 7 3 94 6
20 8 3 0398	20 8 210 537	20 8 2 8631	9	20 8 2 6829	20 8 2 4 931	20 8 2 1388
21 9 1 7109	21 9 1 5041	21 9 1 2 979	10	21 9 1 0 921	21 9 0 10 858	21 9 0 8 840
22 10 0 1820	22 9 15 11 546	22 9 15 9 277	11	22 9 15 7 013	22 9 15 4 755	22 9 15 2 502
23 10 14 8531	23 10 14 8 050	23 10 14 3 574	12	23 10 14 1 105	23 10 13 1 642	23 10 13 8 184
24 11 13 3242	24 11 13 0 551	24 11 12 9 872	13	24 11 12 7 191	24 11 12 4 528	24 11 12 1 366
25 12 11 9953	25 12 11 7 058	25 12 11 4 171	14	25 12 11 2 289	25 12 10 10 415	25 12 10 7 543
26 13 10 4 664	26 13 10 1 582	26 13 9 10 468	15	26 13 9 7 381	26 13 8 4 302	26 13 9 1 230
27 14 8 11 374	27 14 8 8 068	27 14 8 4 766	16	27 14 8 1 476	27 14 7 10 189	27 14 7 6 912
28 15 7 6 085	28 15 7 2 570	28 15 6 11 064	17	28 15 6 7 566	28 15 6 4 075	28 15 6 0 894
29 16 6 0 796	29 16 5 9 075	29 16 5 5 362	18	29 16 5 1 865	29 16 4 9 966	29 16 4 6 276
30 17 4 7 507	30 17 4 3 579	30 17 3 11 660	19	30 17 3 7 760	30 17 3 3 844	30 17 2 11 953
31 18 3 2 213	31 18 2 10 083	31 18 2 6 957	20	31 18 2 1 842	31 18 1 9 736	31 18 1 5 640
32 19 6 4 436	32 19 5 8 136	32 19 4 11 915	21	32 19 4 3 684	32 19 3 7 472	32 19 3 11 2 9
33 20 8 6 564	33 20 8 6 219	33 20 7 5 874	22	33 20 8 5 525	33 20 7 5 208	33 20 7 4 919
34 21 12 8 872	34 21 11 4 381	34 21 9 11 330	23	34 21 7 3 367	34 21 7 2 943	34 21 7 5 10 538
35 22 15 11 090	35 22 14 2 414	35 22 13 5 787	24	35 22 10 2 309	35 22 9 0 879	35 22 8 7 41 8
36 23 10 9 1308	36 23 10 9 1 047	36 23 10 8 11 745	25	36 23 12 11 051	36 23 10 10 415	36 23 9 8 9837
37 24 7 3 526	37 24 7 3 10 580	37 24 7 1 5 704	26	37 24 15 0 838	37 24 13 8 151	37 24 12 8 1177
38 25 9 5 744	38 25 9 5 744	38 25 9 5 744	27	38 25 14 1 2734	38 25 14 1 5 887	38 25 14 11 9 477
39 26 12 7 960	39 26 9 6 716	39 26 8 5 617	28	39 26 13 4 676	39 26 13 0 823	39 26 12 7 756
40 27 11 15 10 130	40 27 11 12 4 828	40 27 11 8 11 574	29	40 27 11 6 412	40 27 11 2 1358	40 27 11 8 896
41 28 3 15 8 360	41 28 3 8 8 657	41 28 3 11 11 414	30	41 28 11 0 836	41 28 4 2 717	41 28 3 13 4 793
42 29 15 6 540	42 29 5 4 5 249	42 29 4 10 10 723	31	42 29 4 7 254	42 29 4 4 075	42 29 4 12 1 187
43 30 7 27 15 4 720	43 30 7 27 1 7 814	43 30 7 26 3 11 298	32	43 30 7 2 6 172	43 30 7 2 4 534	43 30 7 23 10 953
44 31 9 6 9 60 15 2 900	44 31 9 6 8 10 112	44 31 9 6 7 8 872	33	44 31 9 0 8 11 800	44 31 9 0 5 6 792	44 31 9 0 4 5 979
45 32 11 15 1 081	45 32 11 15 10 4 870	45 32 11 15 9 944	34	45 32 11 0 8 11 051	45 32 11 0 8 11 151	45 32 11 0 8 8 2 375
46 33 14 11 1 261	46 33 14 11 2 6 790	46 33 14 11 2 0 011	35	46 33 12 6 9 828	46 33 12 6 9 509	46 33 12 6 10 770
47 34 15 9 4 41	47 34 15 9 2 647	47 34 15 9 2 859	36	47 34 15 10 838	47 34 15 10 838	47 34 15 10 7 186
48 35 17 4 7 621	48 35 17 4 7 456	48 35 17 4 8 17	37	48 35 17 9 702	48 35 17 9 826	48 35 17 8 3 562
49 36 19 4 5 801	49 36 19 4 5 024	49 36 19 4 5 745	38	49 36 17 4 179	49 36 17 4 15 5	49 36 17 4 11 958
50 37 12 11 6 02	50 37 12 11 6 568	50 37 12 11 6 349	39	50 37 12 4 859	50 37 12 4 3170	50 37 12 4 5 11 915
51 38 11 5 403	51 38 11 5 4 052	51 38 11 5 4 1234	40	51 38 11 5 4 038	51 38 11 5 4 75	51 38 11 5 4 8 11 973
52 39 9 11 204	52 39 9 11 138	52 39 9 11 6 979	41	52 39 11 5 4 718	52 39 11 5 4 6340	52 39 11 5 4 7 236 11 1 630
53 40 9 8 5 0 6	53 40 9 8 5 1240	53 40 9 8 5 2 723	42	53 40 9 8 5 1076	53 40 9 8 5 7 959	53 40 9 8 5 10 455 11 1 789
54 41 9 10 8 06	54 41 9 10 8 1704	54 41 9 10 8 10 466	43	54 41 10 8 10 76	54 41 10 8 10 76	54 41 10 8 10 855 11 1 746
55 42 9 5 4 607	55 42 9 5 4 1 988	55 42 9 5 4 6 213	44	55 42 9 5 4 526	55 42 9 5 4 11 094	55 42 9 5 4 11 1 703
56 43 9 31 408	56 43 9 31 4 272	56 43 9 31 4 1 957	45	56 43 10 4 507	56 43 10 4 507	56 43 10 4 4 773 11 1 661
57 44 9 2 4 208	57 44 9 2 4 256	57 44 9 2 4 970	46	57 44 10 4 215	57 44 10 4 215	57 44 10 4 2 264 11 1 618
58 45 10 1 0 009	58 45 10 1 8 2840	58 45 10 1 8 5447	47	58 45 10 1 8 134	58 45 10 1 8 134	58 45 10 1 8 11 576
59 46 10 8 019	59 46 10 8 5 680	59 46 10 8 5 10 894	48	59 46 10 8 2 11 589	59 46 10 8 2 11 589	59 46 10 8 2 11 1 163
60 47 10 6 028	60 47 10 6 5 821	60 47 10 6 5 4463	49	60 47 10 6 5 138	60 47 10 6 5 11 517	60 47 10 6 5 2 75 10 728
61 48 10 4 038	61 48 10 4 11 381	61 48 10 4 11 9787	50	61 48 10 4 11 574	61 48 10 4 11 3896	61 48 10 4 11 3 366 7 10 304
62 49 5 0 047	62 49 5 0 2 201	62 49 5 0 2 3234	51	62 49 5 0 6 7215	62 49 5 0 6 7215	62 49 5 0 6 9 459 9 880
63 50 1 4 5 057	63 50 1 4 5 1 045	63 50 1 4 5 1 0636	52	63 50 1 4 5 1 067	63 50 1 4 5 1 067	63 50 1 4 5 1 067 9 456
64 51 3 5 10 066	64 51 3 5 10 242	64 51 3 5 10 2781	53	64 51 3 5 10 242	64 51 3 5 10 2781	64 51 3 5 10 2 913
65 52 6 8 076	65 52 6 8 1 450	65 52 6 8 1 731	54	65 52 6 8 1 450	65 52 6 8 1 450	65 52 6 8 1 4 473 11 8 684
66 53 7 6 086	66 53 7 6 1 597	66 53 7 6 1 881	55	66 53 7 6 1 597	66 53 7 6 1 881	66 53 7 6 1 8 813
67 54 8 4 094	67 54 8 4 1 775	67 54 8 4 1 560	56	67 54 8 4 1 775	67 54 8 4 1 560	67 54 8 4 1 5 918 11 7 760

POUNDS STERLING INTO RUPEES.

ls. 1 $\frac{1}{2}$ d.	ls. 1 $\frac{1}{4}$ d.	ls. 1 $\frac{1}{8}$ d.	Amount	ls. 1 $\frac{1}{2}$ d.	ls. 1 $\frac{1}{4}$ d.	ls. 1 $\frac{1}{8}$ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 614	3 611	3 606	Far. 1	3 601	3 597	3 593
7 228	7 220	7 211	2	7 203	7 194	7 188
10 842	10 830	10 817	3	10 804	10 792	10 779
1 2 456	1 2 439	1 2 423	Pen. 1	1 2 404	1 2 389	1 2 372
2 4 913	2 4 879	2 4 845	2	2 4 811	2 4 778	2 4 741
3 7 369	3 7 331	3 7 298	3	3 7 217	3 7 166	3 7 115
4 9 826	4 9 758	4 9 690	4	4 9 623	4 9 555	4 9 488
6 0 282	6 0 197	6 0 112	5	6 0 038	5 11 944	5 11 860
7 2 789	7 2 637	7 2 535	6	7 2 434	7 2 358	7 2 282
8 5 195	8 5 079	8 4 958	7	8 4 859	8 4 721	8 4 604
9 7 652	9 7 516	9 7 381	8	9 7 245	9 7 110	9 6 975
10 10 108	10 9 955	10 9 803	9	10 9 651	10 9 499	10 9 347
12 0 555	12 0 393	12 0 222	10	12 0 056	11 11 888	11 11 719
13 3 021	13 2 834	13 2 645	11	13 2 463	13 2 275	13 2 091
14 5 475	14 5 274	14 5 076	Shilg. 1	14 4 865	14 4 665	14 4 463
112 10 655	112 10 548	112 10 441	2	112 9 975	112 9 930	112 9 826
2 11 4 433	2 11 3 821	2 11 3 211	3	2 11 2 603	2 11 1 995	2 11 1 389
3 8 9 911	3 8 9 095	3 8 8 282	4	3 8 7 471	3 8 6 860	3 8 5 853
4 8 3 388	4 8 2 369	4 8 1 352	5	4 8 0 338	4 7 11 328	4 7 10 316
5 6 8 666	5 6 7 643	5 6 6 642	6	5 6 5 30	5 6 3 991	5 6 2 779
6 5 2 343	6 5 0 917	6 4 11 493	7	6 4 10 072	6 4 5 656	6 4 2 742
7 3 7 821	7 3 6 190	7 3 4 563	8	7 3 2 840	7 3 1 312	7 2 11 705
8 2 1 299	8 1 11 464	8 1 9 834	9	8 1 7 608	8 1 5 986	8 1 4 183
9 0 6 776	9 0 4 738	9 0 2 704	10	9 0 0 675	8 15 10 651	8 15 8 632
9 15 0 254	9 14 10 019	9 14 7 775	11	9 14 5 51	9 14 3 316	9 14 1 095
10 13 5 732	10 13 3 286	10 13 0 845	12	10 12 10 410	10 12 7 981	10 12 5 558
11 11 11 209	11 11 8 559	11 11 5 815	13	11 11 3 278	11 11 0 645	11 10 10 021
12 10 4 687	12 10 1 832	12 9 10 088	14	12 9 8 145	12 9 5 811	12 9 2 484
13 8 10 168	13 8 7 107	13 8 4 053	15	13 8 1 01	13 7 9 977	13 7 6 947
14 7 3 642	14 7 0 381	14 6 9 127	16	14 6 5 880	14 6 2 642	14 5 11 411
15 5 9 120	15 5 5 657	15 5 2 197	17	15 4 10 748	15 4 7 307	15 4 3 874
16 4 2 898	16 3 10 928	16 3 7 268	18	16 3 3 615	16 2 11 972	16 2 8 837
17 2 8 075	17 2 4 202	17 2 0 835	19	17 1 8 488	17 1 4 687	17 1 0 809
18 1 1 553	18 0 9 476	18 0 5 475	2	18 0 1 351	17 15 9 302	17 15 5 263
36 2 3 106	36 1 6 952	36 0 10 817	3	36 0 2 701	35 15 6 604	35 14 10 526
54 3 4 659	54 2 4 428	54 1 4 225	4	54 0 4 052	53 15 3 908	53 14 3 789
72 4 6 211	72 3 1 904	72 1 9 634	5	72 0 5 402	71 15 1 208	71 13 9 053
90 5 7 765	90 3 11 380	90 2 8 042	6	90 0 6 753	89 14 10 511	89 13 2 816
108 6 9 318	108 4 8 859	108 2 8 451	7	108 0 8 103	107 14 7 818	107 12 7 579
126 7 10 871	126 5 8 331	126 3 1 859	8	126 0 9 454	125 14 5 115	125 13 0 812
144 8 0 424	144 6 3 807	144 3 7 288	9	144 0 10 804	143 14 2 417	143 11 6 105
162 10 1 976	162 7 1 283	162 4 0 676	10	162 0 1 0 155	161 13 11 719	161 10 11 368
180 11 3 520	180 7 10 756	180 4 8 085	10	180 1 1 505	179 13 9 021	179 10 4 832
361 6 7 059	360 15 9 513	360 9 0 165	20	360 2 3 011	359 11 6 042	359 4 9 263
542 110 888	541 7 8 277	540 13 6 254	30	540 3 4 516	539 9 3 063	538 15 1 595
723 13 2 118	721 15 7 086	721 2 0 883	40	720 4 6 021	719 7 0 084	718 9 6 526
903 8 5 647	902 7 5 796	901 6 4 232	50	900 5 7 526	899 4 9 107	898 3 11 158
1,084 3 6 176	1,082 15 4 555	1,081 11 0 507	60	1,080 6 9 032	1,079 2 6 128	1,077 14 3 789
1,264 15 0 706	1,263 7 3 814	1,261 15 6 592	70	1,260 7 10 537	1,259 0 3 148	1,257 8 8 421
1,445 10 4 235	1,443 15 2 073	1,442 4 0 676	80	1,440 9 0 042	1,438 14 0 169	1,437 3 1 063
1,626 5 7 767	1,624 7 0 832	1,622 8 6 761	90	1,620 10 1 547	1,618 11 9 180	1,616 13 5 684
1,807 0 11 294	1,804 14 11 591	1,802 13 0 845	100	1,800 11 3 053	1,798 9 8 211	1,796 7 10 316
3,614 110 888	3,609 13 11 182	3,605 10 1 690	200	3,601 8 6 106	3,597 3 0 432	3,592 15 8 632
5,421 2 9 882	5,414 12 10 772	5,408 7 2 535	300	5,402 1 9 158	5,395 12 6 938	5,389 7 6 947
7,228 3 9 176	7,219 11 10 864	7,211 4 3 381	400	7,203 8 0 211	7,194 6 0 843	7,185 15 5 283
9,035 4 8 471	9,024 10 9 955	9,014 1 4 225	500	9,003 3 3 264	8,992 15 7 054	8,982 7 3 579
10,842 5 7 765	10,829 9 9 546	10,816 14 5 072	600	10,804 3 6 317	10,791 9 1 265	10,778 15 1 835
12,649 6 7 059	12,634 8 9 137	12,619 11 5 916	700	12,604 14 9 369	12,590 2 7 476	12,575 7 0 211
14,456 7 6 358	14,439 7 8 728	14,422 8 6 761	800	14,405 10 0 422	14,388 12 1 686	14,371 14 10 523
16,263 8 5 647	16,244 6 8 320	16,225 5 7 606	900	16,206 5 3 475	16,187 7 5 897	16,168 6 8 842
18,070 9 4 941	18,049 5 7 911	18,028 2 8 451	1,000	18,007 0 6 578	17,985 15 2 108	17,964 14 7 153
36,141 2 9 882	36,098 11 3 821	36,056 5 4 801	2,000	36,014 1 1 085	35,971 14 4 215	35,928 13 2 316
54,211 12 2 834	54,143 0 11 732	54,084 8 1 381	3,000	54,021 1 7 563	53,957 13 6 323	53,894 11 9 474
72,329 5 7 765	72,197 6 7 643	72,112 10 9 893	4,000	72,028 2 2 110	71,943 12 8 431	71,859 10 4 632
90,352 15 0 706	90,246 12 3 568	90 140 13 6 254	5,000	90,035 2 8 638	89,929 11 10 539	89,824 8 11 789
1,08,423 8 5 647	1,08,296 11 11 464	1,08,169 0 2 704	6,000	1,08,042 3 3 166	1,07,915 11 0 616	1,07,789 7 6 947
1,26,494 110 888	1,26,345 7 7 375	1,26,197 2 11 155	7,000	1,26,049 3 9 69	1,25,911 10 2 754	1,25,754 6 2 105
1,44,554 11 3 529	1,44,394 13 3 266	1,44,225 5 7 606	8,000	1,44,056 4 4 220	1,43,887 9 4 862	1,43,719 4 9 263
1,62,635 4 8 471	1,62,444 2 11 196	1,62,253 8 4 051	9,000	1,62,063 4 10 748	1,61,873 8 6 971	1,61,684 3 4 421
1,80,705 14 1 412	1,80,493 8 7 107	1,80,281 11 0 507	10,000	1,80,070 5 5 275	1,79,859 7 9 074	1,79,649 11 11 579

POUNDS STERLING INTO RUPEES.

Rs. 1 ¹ / ₂ l.	Rs. 1 ¹ / ₄ l.	Rs. 1 ¹ / ₂ l.	Amount.	Rs. 1 ¹ / ₄ l.	Rs. 1 ¹ / ₂ l.	Rs. 1 ¹ / ₄ l.
R. A. P. D. I.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 589	3 585	8 550	Far. 1	3 576	3 572	3 568
7 178	7 169	7 161	2	7 153	7 144	7 135
10 766	10 754	10 741	3	10 729	10 718	10 704
1 2 355	1 2 349	1 2 322	Pen. 1	1 2 305	1 2 288	1 2 272
2 4 710	2 4 677	2 4 643	2	2 4 610	2 4 577	2 4 544
3 7 063	3 7 015	3 6 955	3	3 6 915	3 6 885	3 6 815
4 9 421	4 9 354	4 9 257	4	4 9 220	4 9 153	4 9 087
5 11 776	5 11 692	5 11 605	5	5 11 535	5 11 442	5 11 359
7 2 131	7 2 030	7 1 930	6	7 1 830	7 1 730	7 1 631
8 4 486	8 4 393	8 4 252	7	8 4 135	8 4 019	8 3 992
9 6 841	9 6 707	9 6 573	8	9 6 440	9 6 307	9 6 174
10 9 196	10 9 040	10 8 895	9	10 8 745	10 8 595	10 8 446
11 11 551	11 11 384	11 11 217	10	11 11 050	11 10 894	11 10 713
13 1 907	13 1 722	13 1 538	11	13 1 355	13 1 172	13 0 990
14 4 268	14 4 061	14 3 860	Shulg 1	14 3 460	14 3 261	14 3 061
1 12 824	1 12 812	1 12 772	2	1 12 732	1 12 692	1 12 652
2 11 075	2 11 062	2 10 10 580	3	2 10 10 980	2 10 10 381	2 10 9 784
3 9 5047	3 9 4243	3 9 3 441	4	3 9 2 640	3 9 1 842	3 9 1 045
4 7 8308	4 7 8 303	4 7 7 301	5	4 7 6 300	4 7 5 302	4 7 4 307
5 6 1671	5 6 1 304	5 5 11 161	6	5 5 9 900	5 5 8 763	5 5 7 568
6 4 5832	6 4 4 425	6 4 3 821	7	6 4 1 320	6 4 0 293	6 3 10 829
7 2 10 093	7 2 8 489	7 2 8 881	8	7 2 6 231	7 2 5 634	7 2 5 091
8 1 2 355	8 1 0 418	8 0 10 741	9	8 0 8 941	8 0 7 744	8 0 6 582
8 15 6 617	8 15 4 617	8 15 2 601	10	8 15 0 601	8 14 10 605	8 14 8 613
9 13 10 879	9 13 8 607	9 13 6 462	11	9 13 4 261	9 13 2 065	9 12 11 875
10 12 3 140	10 12 0 728	10 11 10 322	12	10 11 7 921	10 11 5 528	10 11 3 136
11 10 7 404	11 10 4 789	11 10 2 152	13	11 9 11 551	11 9 9 956	11 9 8 397
12 8 11 634	12 8 8 849	12 8 6 042	14	12 8 3 241	12 8 0 447	12 7 9 659
13 7 3 925	13 7 0 910	13 6 9 932	15	13 6 9 931	13 6 8 307	13 6 6 940
14 5 8 167	14 5 4 971	14 5 1 762	16	14 4 10 661	14 4 7 387	14 4 4 131
15 4 0 444	15 3 8 033	15 3 6 222	17	15 3 2 221	15 2 10 898	15 2 7 441
16 2 4 710	16 2 0 092	16 1 9 435	18	16 1 5 581	16 1 2 268	16 0 10 704
17 0 8 072	17 0 5 153	17 0 1 343	19	16 15 9 641	16 15 5 749	16 15 1 905
17 15 1 234	17 14 9 914	17 14 5 209	£ 1	17 14 1 301	17 13 9 209	17 13 5 296
35 14 2 467	35 13 6 437	35 13 10 406	2	35 13 2 408	35 11 6 419	35 10 10 493
53 13 8 701	53 12 3 611	53 11 3 605	3	53 10 3 604	53 9 8 628	53 8 8 69
71 12 4 935	71 11 0 854	71 9 8 511	4	71 8 4 806	71 7 0 837	71 5 8 906
89 11 6 168	89 9 10 068	89 8 2 014	5	89 6 8 067	89 4 10 047	89 3 2 132
107 10 7 400	107 8 7 281	107 6 7 217	6	107 4 7 205	107 2 7 256	107 0 7 359
1 6 9 8 386	1 6 7 4 195	1 6 5 0 420	7	1 6 5 8 410	1 6 5 0 465	1 6 4 0 685
143 8 9 869	143 6 1 708	143 3 5 622	8	143 0 9 611	142 14 1 674	142 11 5 812
161 7 11 103	161 4 10 922	161 1 10 325	9	160 14 10 815	160 11 10 834	160 8 11 028
1 9 7 0 336	1 79 8 6 135	1 79 0 4 038	10	1 78 13 0 014	1 78 9 8 098	1 78 6 4 265
3 18 14 0 673	3 58 7 4 271	3 58 0 8 056	20	3 57 10 0 028	3 57 3 4 136	3 56 12 8 630
5 8 5 1 009	5 37 11 0 406	5 37 1 0 044	30	5 36 7 0 042	5 35 13 0 279	5 35 8 0 791
7 17 12 1 346	7 15 14 8 641	7 15 1 4 112	40	7 15 4 0 058	7 14 6 8 372	7 13 9 5 057
8 97 3 1 882	8 96 2 4 077	8 95 1 8 144	50	8 94 1 0 070	8 93 0 4 466	8 91 15 9 324
10 78 10 2 014	10 75 8 0 812	10 74 2 0 168	60	10 72 14 0 084	10 71 10 0 558	10 70 6 1 589
12 56 1 2 355	12 54 9 8 948	12 53 2 4 19	70	12 51 11 0 095	12 50 3 8 651	12 48 12 5 874
14 35 8 2 692	14 33 13 5 083	14 32 8 2 224	80	14 30 8 0 112	14 28 13 4 714	14 27 210 118
16 14 15 3 025	16 13 1 1 215	16 11 3 0 255	90	16 09 5 0 126	16 07 7 0 587	16 05 9 2 383
1 704 6 3 304	1 702 4 9 354	1 700 3 4 780	100	1 788 2 0 140	1 786 0 8 930	1 783 15 6 648
3 588 13 6 720	3 584 9 6 707	3 580 6 8 659	200	3 576 4 0 279	3 572 1 5 860	3 567 15 1 296
5 383 210 0 063	5 375 14 4 061	5 370 10 0 836	300	5 364 6 0 419	5 358 2 2 791	5 351 14 7 944
7 177 9 1 155	7 165 3 1 414	7 160 13 5 113	400	7 152 8 0 559	7 144 21 1 721	7 136 14 2 592
8 971 15 4 322	8 961 7 10 765	8 951 0 9 399	500	8 940 10 0 696	8 930 3 8 651	8 919 13 9 240
10 766 6 8 157	10 753 12 8 121	10 741 4 1 67	600	10 728 12 0 88	10 716 4 5 551	10 703 13 3 888
12 560 11 11 551	12 546 1 6 576	12 531 7 5 006	700	12 516 14 0 978	12 502 5 2 512	12 487 12 10 537
14 355 2 2 916	14 338 6 2 629	14 321 10 10 338	800	14 305 0 1 118	14 288 5 11 442	14 271 12 5 185
16 149 8 6 280	16 130 11 0 152	16 111 11 2 517	900	16 093 2 1 297	16 074 6 8 272	16 055 11 11 813
17 943 14 9 641	17 922 15 9 536	17 902 1 6 737	1 000	17 881 4 1 397	17 860 7 5 302	17 839 11 6 481
35 867 13 7 290	35 845 15 7 071	35 804 3 5 591	2 000	35 762 8 2 794	35 720 14 0 005	35 679 7 0 962
53 831 12 4 935	53 768 15 4 607	53 706 4 8 292	3 000	53 643 12 4 131	53 561 6 8 307	53 481 2 7 443
71 776 11 2 579	71 691 15 2 142	71 608 6 3 139	4 000	71 525 0 5 585	71 441 13 9 209	71 358 14 1 923
89 719 10 0 224	89 614 11 11 678	89 510 7 9 980	5 000	89 406 4 6 985	89 302 5 3 51	89 198 9 8 434
107 663 8 9 559	107 537 11 9 714	107 412 9 4 783	6 000	107 287 8 8 332	107 152 12 7 814	107 038 5 2 585
125 507 7 7 514	125 350 14 0 749	125 314 10 11 581	7 000	125 168 12 9 779	125 028 4 1 115	124 878 0 9 363
143 51 6 5155	143 383 14 4 28	143 218 13 6 378	8 000	143 050 5 11 776	142 888 11 6 419	142 717 12 3 847
161 495 6 2 804	161 206 14 1 820	161 118 14 1 179	9 000	160 981 5 6 578	160 744 21 11 771	160 557 7 10 348
179 439 4 0 449	179 229 13 13 856	179 020 15 7 972	10 000	178 812 9 1 979	178 604 10 5 028	178 397 3 4 508

POUNDS STERLING INTO RUPEES.

Rs. 1 $\frac{1}{2}$ d.	Rs. 1 $\frac{3}{4}$ d.	Rs. 1 $\frac{1}{2}$ d.	Amount.	Rs. 1 $\frac{3}{4}$ d.	Rs. 1 $\frac{1}{2}$ d.	Rs. 1 $\frac{3}{4}$ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 584	3 580	3 568	Far. 1	3 551	3 547	3 543
7 128	7 119	7 111	2	7 103	7 099	7 097
10 691	10 679	10 667	3	10 654	10 642	10 630
1 2 275	1 2 289	1 2 222	Pen. 1	1 2 208	1 2 189	1 2 176
2 4 510	2 4 477	2 4 444	2	2 4 412	2 4 379	2 4 345
3 6 766	3 6 716	3 6 667	3	3 6 617	3 6 568	3 6 519
4 9 021	4 8 955	4 8 889	4	4 8 823	4 8 758	4 8 692
5 11 278	5 11 194	5 11 111	5	5 11 029	5 10 947	5 10 865
7 1 531	7 1 432	7 1 333	6	7 1 225	7 1 136	7 1 038
8 3 787	8 3 671	8 3 556	7	8 3 440	8 3 326	8 3 211
9 6 042	9 5 910	9 5 778	8	9 5 646	9 5 515	9 5 384
10 8 297	10 8 148	10 8	9	10 7 852	10 7 704	10 7 557
11 10 552	11 10 38	11 10 22	10	11 10 054	11 9 894	11 9 730
13 0 807	13 0 626	13 0 444	11	13 0 264	13 0 082	12 11 908
14 3 063	14 2 864	14 2 667	Shlg 1	14 2 469	14 2 273	14 2 076
112 6 125	112 5 729	112 5 333	2	112 4 939	112 4 545	112 4 152
210 9 138	210 8 693	210 8	3	210 7 403	210 6 813	210 6 223
3 9 021	3 8 11 468	3 8 10 667	4	3 8 9 877	3 8 9 090	3 8 8 304
4 7 313	4 7 2 344	4 7 1 333	5	4 7 0 347	4 6 11 363	4 6 10 361
5 5 6276	5 5 5 187	5 5 4	6	5 5 2 816	5 5 1 835	5 5 0 457
6 3 9439	6 3 8 051	6 3 6 667	7	6 3 5 236	6 3 4 208	6 3 3 058
7 2 0 501	7 1 10 915	7 1 9 333	8	7 1 7 775	7 1 6 150	7 1 4 603
8 0 3 564	8 0 1 780	8 0 0	9	7 15 1 224	7 15 8 473	7 15 6 635
8 14 6 626	8 14 4 644	8 14 2 667	10	8 14 0 694	8 13 10 725	8 13 8 761
9 12 9 689	9 12 7 509	9 12 5 333	11	9 12 3 163	9 12 0 998	9 11 10 837
10 10 1 0752	10 10 10 373	10 10 8	12	10 10 5 632	10 10 3 970	10 10 0 913
11 9 3 814	11 9 1 238	11 9 10 667	13	11 8 3 102	11 8 5 543	11 8 2 995
12 7 6 877	12 7 4 102	12 7 1 333	14	12 6 10 571	12 6 7 615	12 6 4 668
13 5 9 940	13 5 6 988	13 5 4	15	13 5 1 040	13 4 10 088	13 4 7 144
14 4 1 002	14 3 9 831	14 3 6 667	16	14 3 3 510	14 2 12 860	14 2 9 218
15 2 4 065	15 2 0 695	15 1 9 333	17	15 1 5 979	15 1 2 833	15 0 11 294
16 0 7 128	16 0 3 560	16 0 0	18	15 15 8 449	15 15 4 905	15 15 1 870
16 14 10 190	16 14 6 424	16 14 2 667	19	16 13 10 913	16 13 7 170	16 13 3 446
17 13 1 253	17 12 9 239	17 12 5 333	20	17 12 1 387	17 11 9 450	17 11 5 522
25 0 2 506	25 0 6 577	25 0 10 667	21	25 0 2 775	25 0 7 601	25 0 6 11045
53 7 3 759	53 6 8 886	53 5 4	22	53 4 4 162	53 3 4 851	53 2 4 567
71 4 5 012	71 3 1 154	71 1 9 333	23	71 0 5 549	70 15 1 201	70 13 10 090
89 1 6 265	88 15 10 443	88 14 2 667	24	88 12 6 896	88 10 11 352	88 9 8 612
108 14 7 517	108 12 7 731	108 10 8	25	108 8 3 824	108 6 8 792	108 4 9 136
124 11 8 770	124 9 5 020	124 7 1 333	26	124 4 9 711	124 2 6 152	124 0 2 657
142 8 10 020	142 6 2 308	142 3 6 667	27	142 0 11 098	141 14 3 802	141 11 8 150
160 5 11 278	160 2 11 597	160 0 0	28	159 13 0 483	159 10 1 053	159 7 1 702
178 3 0 529	177 15 8 885	177 12 5 333	29	177 9 1 878	177 5 10 058	177 2 7 225
356 6 1 058	355 15 5 771	355 8 10 667	30	355 2 3 746	354 11 9 007	354 5 2 450
534 9 1 587	533 15 2 856	533 5 4	31	532 11 5 618	531 4 7 510	531 7 9 676
712 12 2 116	711 14 11 541	711 1 9 333	32	710 4 7 491	709 7 8 014	708 10 4 900
890 15 2 645	889 14 6 426	888 14 2 667	33	887 13 9 864	886 13 4 517	885 13 0 125
1 069 2 3 174	1 067 14 5 312	1 066 10 8	34	1 065 6 11 237	1 064 3 3 021	1 062 15 7 349
1 247 6 3 703	1 245 14 2 197	1 244 7 1 233	35	1 243 0 1 110	1 241 9 1 524	1 240 2 2 574
1 425 8 4 232	1 423 13 11 082	1 422 3 6 667	36	1 420 9 2 988	1 418 15 0 023	1 417 4 9 759
1 603 11 4 761	1 601 13 7 908	1 600 0 0	37	1 598 2 4 855	1 596 4 10 531	1 594 7 5 024
1 781 14 5 290	1 779 13 4 853	1 777 12 5 333	38	1 775 11 6 728	1 773 10 9 085	1 771 10 0 249
3 563 12 10 580	3 559 10 3 708	3 555 8 10 667	39	3 551 7 1 457	3 547 5 6 069	3 543 4 0 498
5 345 11 8 870	5 339 8 2 559	5 333 5 4	40	5 327 2 8 185	5 321 0 3 104	5 314 0 10 717
7 127 9 9 84	7 119 5 7 411	7 111 1 9 333	41	7 102 14 2 912	7 094 11 0 139	7 086 0 8 097
8 909 8 2 450	8 899 3 0 264	8 893 10 2 667	42	8 878 9 8 642	8 868 5 9 173	8 858 2 1 246
10 691 6 7 74	10 679 0 5 117	10 666 10 8	43	10 654 5 4 370	10 642 0 6 208	10 629 12 1 495
12 478 5 1 030	12 456 13 9 970	12 444 7 1 333	44	12 430 0 11 098	12 415 11 3 242	12 401 0 1 744
14 255 3 6 320	14 238 11 2 823	14 222 3 6 667	45	14 205 12 5 827	14 189 6 0 277	14 173 0 1 993
16 037 11 6 10	16 013 8 7 676	16 000 6 6	46	16 001 8 0 655	15 983 0 9 312	15 964 10 2 242
17 819 0 4 900	17 798 6 0 528	17 777 12 5 333	47	17 757 3 7 283	17 736 11 6 246	17 715 4 2 401
35 638 0 9 330	35 596 12 10 57	35 555 8 10 667	48	35 514 7 2 588	35 473 7 0 693	35 432 8 4 683
53 457 1 2 701	53 395 2 1 535	53 333 5 4	49	53 271 10 9 650	53 210 2 7 039	53 148 12 7 474
71 276 1 7 601	71 193 8 2 114	71 111 1 9 333	50	71 028 14 5 133	70 946 14 1 886	70 865 0 9 965
89 095 2 0 501	88 991 14 2 642	88 888 14 2 667	51	88 786 2 0 416	88 688 9 7 732	88 581 5 0 457
106 914 2 5 401	106 799 4 3 170	106 666 10 8	52	106 513 5 7 699	106 420 5 2 079	106 327 9 2 948
124 738 3 10 802	124 583 10 3 699	124 444 7 1 333	53	124 300 9 2 933	124 157 0 8 425	124 013 13 5 439
142 552 3 3 202	142 387 0 4 227	142 222 3 6 667	54	142 067 12 10 206	141 893 12 2 771	141 730 1 7 931
160 371 3 8 10	159 135 6 4 753	159 000 0 0	55	158 315 0 5 549	158 030 7 9 118	157 446 5 10 422
178 190 4 1 002	177 983 12 6 234	177 777 12 5 333	56	177 572 4 6 832	177 387 3 8 464	177 162 10 0 913

POUNDS STERLING INTO RUPEES

Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.	Amount	Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 539	3 535	3 531	Far. 1	3 527	3 523	3 519
7 078	7 070	7 062	2	7 054	7 046	7 038
10 618	10 606	10 598	3	10 581	10 569	10 557
1 2 157	1 2 144	1 2 124	Pen. 1	1 2 108	1 2 092	1 2 076
2 4 310	2 4 281	2 4 248	2	2 4 216	2 4 183	2 4 151
3 6 470	3 6 421	3 6 372	3	3 6 324	3 6 275	3 6 227
4 8 627	4 8 562	4 8 497	4	4 8 432	4 8 367	4 8 302
5 10 783	5 10 702	5 10 621	5	5 10 640	5 10 4 9	5 10 378
7 0 84	7 0 842	7 0 745	6	7 0 648	7 0 550	7 0 454
8 3 037	8 2 935	8 2 839	7	8 2 55	8 2 642	8 2 529
9 5 255	9 5 128	9 4 993	8	9 4 863	9 4 721	9 4 605
10 7 410	10 7 294	10 7 117	9	10 6 971	10 6 826	10 6 680
11 9 567	11 9 434	11 9 241	10	11 9 079	11 8 917	11 8 756
12 11 724	12 11 541	12 11 306	11	12 11 157	12 11 009	12 10 853
14 1 880	14 1 685	14 1 490	Shdg. 1	14 1 295	14 1 1 01	14 0 907
1 12 3760	1 12 3 369	1 12 2 975	2	1 12 2 590	1 12 2 202	1 12 1 814
2 10 5 641	2 10 5 051	2 10 4 469	3	2 10 3 835	2 10 3 303	2 10 2 722
3 8 7 521	3 8 6 739	3 8 5 95	4	3 8 5 130	3 8 4 404	3 8 3 629
4 6 9 401	4 6 8 428	4 6 7 418	5	4 6 6 475	4 6 5 503	4 6 4 536
5 4 11 281	5 4 10 108	5 4 8 938	6	5 4 7 770	5 4 6 606	5 4 5 413
6 3 1 161	6 2 11 793	6 2 10 4 8	7	6 2 9 085	6 2 7 706	6 2 6 351
7 1 3 041	7 1 1 478	7 0 11 917	8	7 0 10 361	7 0 8 807	7 0 7 353
7 15 4 922	7 15 3 162	7 15 1 407	9	7 14 11 656	7 14 9 903	7 14 8 1 5
8 13 6 402	8 13 4 847	8 13 2 897	10	8 13 9 951	8 13 11 009	8 12 9 072
9 11 8 682	9 11 6 839	9 11 4 386	11	9 11 2 246	9 11 0 1 0	9 10 9 979
10 9 10 562	10 9 8 216	10 9 5 875	12	10 9 3 541	10 9 1 211	10 8 10 887
11 6 0 442	11 7 9 810	11 7 7 364	13	11 7 4 832	11 7 2 312	11 6 11 794
12 6 2 332	12 6 11 583	12 5 8 855	14	12 5 6 131	12 5 3 413	12 5 0 701
13 4 4 203	13 4 1 270	13 3 10 345	15	13 3 7 426	13 3 4 514	13 3 1 608
14 2 6 085	14 2 2 955	14 1 11 824	16	14 1 8 721	14 1 5 615	14 1 2 515
15 0 7 967	15 0 4 840	15 0 1 324	17	14 15 10 016	14 15 6 716	14 15 3 433
16 14 9 843	16 14 6 325	16 14 2 814	18	16 13 11 811	16 13 7 817	16 13 4 290
16 12 11 723	16 12 8 009	16 12 4 303	19	16 12 9 606	16 11 8 917	16 11 5 237
17 11 1 604	17 10 9 894	17 10 5 793	£	17 10 1 901	17 9 10 018	17 9 6 144
35 3 8 207	35 3 5 7388	35 4 11 586	1	35 4 3 803	35 3 8 037	35 3 3 239
53 1 4 811	53 0 5 032	52 15 5 374	2	52 14 5 704	52 13 6 055	52 12 6 438
70 12 6 416	70 11 2 776	70 9 11 172	3	70 8 7 605	70 7 4 073	70 6 0 577
88 7 8 011	88 6 0 47	88 4 4 966	4	88 2 9 506	88 1 2 082	87 15 6 722
106 2 9 652	106 0 10 163	105 14 10 776	5	105 12 11 408	105 11 0 10	105 9 0 686
123 13 11 226	123 11 7 857	123 9 4 562	6	123 7 1 309	123 4 10 128	123 2 7 101
141 9 0 829	141 6 5 591	141 3 10 346	7	141 1 3 210	140 14 8 147	140 12 1 155
159 4 2 435	159 1 3 245	158 14 4 188	8	158 11 5 111	158 8 6 165	158 5 7 299
176 15 4 097	176 12 0 939	176 8 9 931	9	176 5 7 013	176 2 4 183	175 15 1 443
353 14 8 074	353 8 1 876	353 1 7 862	10	352 11 2 025	352 4 8 387	351 14 2 887
530 14 0 111	530 4 2 817	529 13 5 793	20	529 0 9 038	528 7 0 550	527 13 4 330
707 13 4 147	707 0 3 756	706 8 3 72	30	705 6 4 051	704 9 4 734	703 12 5 773
884 12 8 184	883 12 4 695	882 12 1 655	40	881 11 11 038	880 11 8 917	879 11 7 218
1 061 12 0 221	1 060 8 5 634	1 059 4 11 586	50	1 058 12 11 408	1 056 14 1 101	1 055 10 8 660
1 248 11 4 258	1 237 4 6 573	1 235 13 9 517	60	1 234 7 1 088	1 233 0 5 234	1 231 9 10 103
1 416 10 8 296	1 414 0 7 12	1 412 6 7 448	70	1 412 8 1 011	1 409 2 9 468	1 407 8 11 546
1 592 10 0 332	1 590 12 8 451	1 588 15 5 379	80	1 587 2 3 114	1 585 5 1 651	1 583 8 0 990
1 769 9 4 369	1 767 8 9 390	1 765 8 3 310	90	1 763 7 10 12	1 761 7 5 835	1 759 7 2 433
3 539 2 8 737	3 535 1 6 780	3 531 0 6 621	100	3 526 15 8 25	3 522 14 11 870	3 518 14 4 866
5 318 12 1 106	5 302 10 4 170	5 296 8 9 931	200	5 290 7 6 379	5 284 6 5 505	5 278 5 7 299
7 078 5 5 475	7 070 3 1 560	7 062 1 1 241	300	7 053 15 4 505	7 045 13 11 339	7 037 12 9 732
8 847 14 9 84	8 837 11 0 951	8 827 9 4 552	400	8 817 7 2 631	8 807 5 5 174	8 797 4 0 165
10 617 8 2 212	10 605 4 8 341	10 593 1 7 56	500	10 580 15 0 753	10 568 12 11 009	10 556 11 2 593
12 387 1 6 58	12 372 13 7 31	12 358 9 11 172	600	12 344 6 10 834	12 330 4 4 844	12 316 2 5 351
14 153 10 10 94	14 140 6 3 121	14 124 2 2 482	700	14 107 14 9 010	14 091 11 10 879	14 075 9 7 464
16 926 4 3 318	15 907 15 0 511	15 889 10 5 793	800	15 871 6 7 137	15 853 3 4 514	15 835 0 9 37
17 695 13 7 687	17 675 7 9 901	17 655 2 9 103	900	17 634 14 5 263	17 614 10 10 349	17 594 8 0 330
35 391 11 3 373	35 361 15 7 602	35 316 5 6 607	1,000	35 269 12 10 526	35 229 5 8 897	35 189 0 0 660
52 087 8 11 040	52 026 7 5 703	52 005 8 3 310	2,000	52 004 11 7 389	52 044 0 4 844	52 078 8 0 990
70 783 6 6 747	70 701 15 3 504	70 620 11 0 414	3,000	70 589 9 9 052	70 468 11 5 894	70 373 0 1 319
88 479 4 2 433	88 377 7 1 605	88 275 13 9 517	4,000	88 174 8 2 315	88 073 6 3 743	87 972 8 1 649
106 175 1 10 126	106 052 14 11 406	105 931 0 6 621	5,000	106 809 6 7 577	105 688 1 2 092	105 567 0 1 979
123 870 15 5 806	123 728 6 9 307	123 586 8 3 724	6,000	123 444 5 0 840	123 302 12 0 440	123 161 8 2 308
141 566 13 1 493	141 403 14 7 208	141 241 6 0 822	7,000	141 079 3 6 103	140 917 6 10 789	140 766 0 2 639
159 282 10 9 180	159 079 6 5 109	158 896 8 9 931	8,000	158 714 11 1 366	158 532 1 9 138	158 350 8 2 969
176 968 8 4 886	176 754 14 8 011	176 551 11 7 034	9,000	176 319 0 4 629	176 146 12 7 486	175 945 0 3 298
			10,000			

POUNDS STERLING INTO RUPEES.

Rs. 1/2 d.	Rs. 1 1/2 d.	Rs. 1 1/2 d.	Amount.	Rs. 1 1/2 d.	Rs. 1 1/2 d.	Rs. 1 1/2 d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 515	3 511	3 507	Far. 1	3 503	3 499	3 495
7 030	7 022	7 014	2	7 006	6 998	6 990
10 545	10 533	10 521	3	10 509	10 497	10 485
1 2 059	1 2 043	1 2 027	Pen. 1	1 2 011	1 1 995	1 1 980
2 4 119	2 4 037	2 4 055	2	2 4 023	2 3 991	2 3 959
3 6 178	3 6 130	3 6 084	3	3 6 034	3 5 986	3 5 938
4 8 238	4 8 174	4 8 110	4	4 8 046	4 7 982	4 7 913
5 10 297	5 10 217	5 10 137	5	5 10 057	5 9 977	5 9 928
7 0 357	7 0 261	7 0 164	6	7 0 068	6 11 973	6 11 877
8 2 416	8 2 304	8 2 192	7	8 2 091	8 1 988	8 1 887
9 4 476	9 4 347	9 4 219	8	9 4 091	9 3 984	9 3 886
10 6 535	10 6 391	10 6 247	9	10 6 103	10 5 959	10 5 816
11 8 595	11 8 434	11 8 274	10	11 8 114	11 7 984	11 7 795
12 10 654	12 10 478	12 10 301	11	12 10 125	12 9 950	12 9 775
14 0 7 4	14 0 521	14 0 339	Shilg. 1	14 0 137	13 11 945	13 11 754
1 12 1 428	1 12 1 042	1 12 0 653	2	1 12 0 274	1 11 1 891	1 11 1 509
2 10 2 142	2 10 1 563	2 10 0 986	3	2 10 0 410	2 9 11 836	2 9 11 633
3 8 2 8 6	3 8 2 082	3 8 1 315	4	3 8 0 547	3 7 11 781	3 7 11 577
4 6 3 570	4 6 2 806	4 6 1 641	5	4 6 0 634	4 5 11 727	4 5 11 522
5 4 4 284	5 4 3 127	5 4 1 873	6	5 4 0 721	5 3 11 672	5 3 11 468
6 2 4 998	6 2 3 648	6 2 2 311	7	6 2 0 958	6 1 11 617	6 1 11 413
7 0 5 712	7 0 4 189	7 0 2 630	8	7 0 1 095	6 15 11 563	6 15 11 359
7 14 6 426	7 14 4 690	7 14 2 959	9	7 14 1 231	7 13 11 508	7 13 9 788
8 12 7 144	8 12 5 211	8 12 3 288	10	8 12 1 388	8 11 11 453	8 11 9 648
9 10 7 854	9 10 5 738	9 10 3 616	11	9 10 1 505	9 9 11 399	9 9 9 297
10 8 8 568	10 8 6 254	10 8 3 945	12	10 8 1 642	10 7 11 344	10 7 9 051
11 6 9 281	11 6 6 773	11 6 4 279	13	11 6 1 779	11 5 11 289	11 5 8 805
12 4 9 995	12 4 7 286	12 4 4 603	14	12 4 1 916	12 3 11 235	12 3 8 860
13 2 10 709	13 2 8 117	13 2 4 932	15	13 2 2 052	13 1 11 180	13 1 8 814
14 0 11 423	14 0 8 329	14 0 5 280	16	14 0 2 189	13 15 11 125	13 15 8 063
14 15 0 137	14 14 8 869	14 14 5 589	17	14 14 2 326	14 13 11 071	14 13 7 828
15 13 0 851	15 12 9 381	15 12 5 918	18	15 12 2 463	15 11 11 016	15 11 7 777
16 11 1 565	16 10 9 902	16 10 6 247	19	16 10 2 600	16 9 11 961	16 9 7 381
17 9 2 279	17 8 10 423	17 8 6 575	2	17 8 2 737	17 7 11 907	17 7 7 085
18 7 2 458	18 6 11 844	18 6 7 726	3	18 6 2 874	18 5 11 852	18 5 6 961
19 5 2 637	19 4 13 265	19 4 9 147	4	19 4 3 011	19 3 11 797	19 3 6 806
20 3 2 816	20 2 14 686	20 2 10 568	5	20 2 3 148	20 1 11 742	20 1 6 751
21 1 3 385	21 0 16 107	21 0 12 027	6	21 0 3 285	21 0 11 687	21 0 6 696
22 0 3 564	22 0 17 528	22 0 13 449	7	22 0 3 422	22 0 11 632	22 0 6 641
23 0 3 743	23 0 18 949	23 0 14 870	8	23 0 3 559	23 0 11 577	23 0 6 586
24 0 3 922	24 0 20 370	24 0 16 291	9	24 0 3 696	24 0 11 522	24 0 6 531
25 0 4 101	25 0 21 791	25 0 17 712	10	25 0 3 833	25 0 11 467	25 0 6 476
26 0 4 280	26 0 23 212	26 0 19 133	20	26 0 3 970	26 0 11 412	26 0 6 421
27 0 4 459	27 0 24 633	27 0 20 554	30	27 0 4 107	27 0 11 357	27 0 6 366
28 0 4 638	28 0 26 054	28 0 21 975	40	28 0 4 244	28 0 11 302	28 0 6 311
29 0 4 817	29 0 27 475	29 0 23 396	50	29 0 4 381	29 0 11 247	29 0 6 256
30 0 4 996	30 0 28 896	30 0 24 817	60	30 0 4 518	30 0 11 192	30 0 6 201
31 0 5 175	31 0 30 317	31 0 26 238	70	31 0 4 655	31 0 11 137	31 0 6 146
32 0 5 354	32 0 31 738	32 0 27 659	80	32 0 4 792	32 0 11 082	32 0 6 091
33 0 5 533	33 0 33 159	33 0 29 080	90	33 0 4 929	33 0 11 027	33 0 6 036
34 0 5 712	34 0 34 580	34 0 30 501	100	34 0 5 066	34 0 10 972	34 0 5 981
35 0 5 891	35 0 36 001	35 0 31 922	200	35 0 5 203	35 0 10 917	35 0 5 926
36 0 6 070	36 0 37 422	36 0 33 343	300	36 0 5 340	36 0 10 862	36 0 5 871
37 0 6 249	37 0 38 843	37 0 34 764	400	37 0 5 477	37 0 10 807	37 0 5 816
38 0 6 428	38 0 40 264	38 0 36 185	500	38 0 5 614	38 0 10 752	38 0 5 761
39 0 6 607	39 0 41 685	39 0 37 606	600	39 0 5 751	39 0 10 697	39 0 5 706
40 0 6 786	40 0 43 106	40 0 39 027	700	40 0 5 888	40 0 10 642	40 0 5 651
41 0 6 965	41 0 44 527	41 0 40 448	800	41 0 6 025	41 0 10 587	41 0 5 596
42 0 7 144	42 0 45 948	42 0 41 869	900	42 0 6 162	42 0 10 532	42 0 5 541
43 0 7 323	43 0 47 369	43 0 43 290	1,000	43 0 6 299	43 0 10 477	43 0 5 486
44 0 7 502	44 0 48 790	44 0 44 711	2,000	44 0 6 436	44 0 10 422	44 0 5 431
45 0 7 681	45 0 50 211	45 0 46 132	3,000	45 0 6 573	45 0 10 367	45 0 5 376
46 0 7 860	46 0 51 632	46 0 47 553	4,000	46 0 6 710	46 0 10 312	46 0 5 321
47 0 8 039	47 0 53 053	47 0 48 974	5,000	47 0 6 847	47 0 10 257	47 0 5 266
48 0 8 218	48 0 54 474	48 0 50 395	6,000	48 0 6 984	48 0 10 202	48 0 5 211
49 0 8 397	49 0 55 895	49 0 51 816	7,000	49 0 7 121	49 0 10 147	49 0 5 156
50 0 8 576	50 0 57 316	50 0 53 237	8,000	50 0 7 258	50 0 10 092	50 0 5 101
51 0 8 755	51 0 58 737	51 0 54 658	9,000	51 0 7 395	51 0 10 037	51 0 5 046
52 0 8 934	52 0 60 158	52 0 56 079	10,000	52 0 7 532	52 0 9 982	52 0 4 991
53 0 9 113	53 0 61 579	53 0 57 500		53 0 7 669	53 0 9 927	53 0 4 936
54 0 9 292	54 0 63 000	54 0 58 921		54 0 7 806	54 0 9 872	54 0 4 881
55 0 9 471	55 0 64 421	55 0 60 342		55 0 7 943	55 0 9 817	55 0 4 826
56 0 9 650	56 0 65 842	56 0 61 763		56 0 8 080	56 0 9 762	56 0 4 771
57 0 9 829	57 0 67 263	57 0 63 184		57 0 8 217	57 0 9 707	57 0 4 716
58 0 10 008	58 0 68 684	58 0 64 605		58 0 8 354	58 0 9 652	58 0 4 661
59 0 10 187	59 0 70 105	59 0 66 026		59 0 8 491	59 0 9 597	59 0 4 606
60 0 10 366	60 0 71 526	60 0 67 447		60 0 8 628	60 0 9 542	60 0 4 551
61 0 10 545	61 0 72 947	61 0 68 868		61 0 8 765	61 0 9 487	61 0 4 496
62 0 10 724	62 0 74 368	62 0 70 289		62 0 8 902	62 0 9 432	62 0 4 441
63 0 10 903	63 0 75 789	63 0 71 710		63 0 9 039	63 0 9 377	63 0 4 386
64 0 11 082	64 0 77 210	64 0 73 131		64 0 9 176	64 0 9 322	64 0 4 331
65 0 11 261	65 0 78 631	65 0 74 552		65 0 9 313	65 0 9 267	65 0 4 276
66 0 11 440	66 0 80 052	66 0 75 973		66 0 9 450	66 0 9 212	66 0 4 221
67 0 11 619	67 0 81 473	67 0 77 394		67 0 9 587	67 0 9 157	67 0 4 166
68 0 11 798	68 0 82 894	68 0 78 815		68 0 9 724	68 0 9 102	68 0 4 111
69 0 11 977	69 0 84 315	69 0 80 236		69 0 9 861	69 0 9 047	69 0 4 056
70 0 12 156	70 0 85 736	70 0 81 657		70 0 10 000	70 0 8 992	70 0 4 001
71 0 12 335	71 0 87 157	71 0 83 078		71 0 10 137	71 0 8 937	71 0 3 946
72 0 12 514	72 0 88 578	72 0 84 499		72 0 10 274	72 0 8 882	72 0 3 891
73 0 12 693	73 0 90 000	73 0 85 920		73 0 10 411	73 0 8 827	73 0 3 836
74 0 12 872	74 0 91 421	74 0 87 341		74 0 10 548	74 0 8 772	74 0 3 781
75 0 13 051	75 0 92 842	75 0 88 762		75 0 10 685	75 0 8 717	75 0 3 726
76 0 13 230	76 0 94 263	76 0 90 683		76 0 10 822	76 0 8 662	76 0 3 671
77 0 13 409	77 0 95 684	77 0 92 104		77 0 10 959	77 0 8 607	77 0 3 616
78 0 13 588	78 0 97 105	78 0 93 525		78 0 11 096	78 0 8 552	78 0 3 561
79 0 13 767	79 0 98 526	79 0 94 946		79 0 11 233	79 0 8 497	79 0 3 506
80 0 13 946	80 0 100 000	80 0 96 427		80 0 11 370	80 0 8 442	80 0 3 451
81 0 14 125	81 0 101 421	81 0 97 848		81 0 11 507	81 0 8 387	81 0 3 396
82 0 14 304	82 0 102 842	82 0 99 269		82 0 11 644	82 0 8 332	82 0 3 341
83 0 14 483	83 0 104 263	83 0 100 690		83 0 11 781	83 0 8 277	83 0 3 286
84 0 14 662	84 0 105 684	84 0 102 111		84 0 11 918	84 0 8 222	84 0 3 231
85 0 14 841	85 0 107 105	85 0 103 532		85 0 12 055	85 0 8 167	85 0 3 176
86 0 15 020	86 0 108 526	86 0 104 953		86 0 12 192	86 0 8 112	86 0 3 121
87 0 15 199	87 0 110 000	87 0 106 374		87 0 12 329	87 0 8 057	87 0 3 066
88 0 15 378	88 0 111 421	88 0 107 795		88 0 12 466	88 0 7 999	88 0 3 011
89 0 15 557	89 0 112 842	89 0 109 216		89 0 12 603	89 0 7 944	89 0 2 956
90 0 15 736	90 0 114 263	90 0 110 637		90 0 12 740	90 0 7 889	90 0 2 901
91 0 15 915	91 0 115 684	91 0 112 058		91 0 12 877	91 0 7 834	91 0 2 846
92 0 16 094	92 0 117 105	92 0 113 479		92 0 13 014	92 0 7 779	92 0 2 791
93 0 16 273	93 0 118 526	93 0 114 900		93 0 13 151	93 0 7 724	93 0 2 736
94 0 16 452	94 0 120 000	94 0 116 321		94 0 13 288	94 0 7 669	94 0 2 681
95 0 16 631	95 0 121 421	95 0 117 742		95 0 13 425	95 0 7 614	95 0 2 626
96 0 16 810	96 0 122 842	96 0 119 163		96 0 13 562	96 0 7 559	96 0 2 571
97 0 16 989	97 0 124 263	97 0 120 584		97 0 13 699	97 0 7 504	97 0 2 516
98 0 17 168	98 0 125 684	98 0 122 005		98 0 13 836	98 0 7 449	98 0 2 461
99 0 17 347	99 0 127 105	99 0 123 426		99 0 13 973	99 0 7 394	99 0 2 406
100 0 17 526	100 0 128 526	100 0 124 847		100 0 14 110	100 0 7 339	100 0 2 351

POUNDS STERLING INTO RUPEES

Rs. 1 ¹ / ₄ l.	Rs. 1 ¹ / ₂ l.	Rs. 1 ³ / ₄ l.	Amount	Rs. 1 ¹ / ₂ l.	Rs. 1 ¹ / ₄ l.	Rs. 1 ³ / ₄ l.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 491	3 487	3 483	Far. 1	3 479	3 475	3 471
6 98	6 97	6 96	2	6 958	6 950	6 942
10 473	10 461	10 448	3	10 437	10 426	10 414
1 1 964	1 1 948	1 1 933	Pen. 1	1 1 916	1 1 900	1 1 8 5
2 3 947	2 3 899	2 3 863	2	2 3 834	2 3 801	2 3 769
3 5 891	3 5 843	3 5 796	3	3 5 749	3 5 701	3 5 654
4 7 834	4 7 791	4 7 728	4	4 7 665	4 7 602	4 7 549
5 9 818	5 9 739	5 9 666	5	5 9 581	5 9 502	5 9 424
6 11 752	6 11 657	6 11 592	6	6 11 497	6 11 403	6 11 338
8 1 745	8 1 630	8 1 521	7	8 1 411	8 1 303	8 1 193
9 3 701	9 3 582	9 3 456	8	9 3 380	9 3 264	9 3 078
10 5 673	10 5 530	10 5 388	9	10 5 246	10 5 104	10 4 963
11 7 686	11 7 476	11 7 220	10	11 7 162	11 7 00	11 6 847
12 9 600	12 9 426	12 9 252	11	12 9 078	12 8 915	12 8 752
13 11 564	13 11 373	13 11 183	Shlg. 1	13 10 994	13 10 805	13 10 617
1 11 11 127	1 11 10 747	1 11 10 367	2	1 11 9 986	1 11 9 611	1 11 9 234
2 9 10 691	2 9 10 120	2 9 9 551	3	2 9 8 998	2 9 8 416	2 9 7 831
3 7 10 255	3 7 9 494	3 7 8 735	4	3 7 7 977	3 7 7 224	3 7 6 467
4 5 9 815	4 5 8 867	4 5 7 918	5	4 5 6 972	4 5 6 02	4 5 5 055
5 3 9 382	5 3 8 241	5 3 7 102	6	5 3 5 966	5 3 4 831	5 3 3 702
6 1 8 945	6 1 7 614	6 1 6 28	7	6 1 4 960	6 1 3 638	6 1 2 319
6 15 8 609	6 15 6 987	6 15 5 469	8	6 15 3 955	6 15 2 444	6 15 0 936
7 13 8 073	7 13 6 351	7 13 4 652	9	7 13 2 949	7 13 1 249	7 12 11 553
8 11 7 636	8 11 5 784	8 11 3 847	10	8 11 1 942	8 11 0 054	8 10 10 170
9 9 7 200	9 9 5 108	9 9 3 020	11	9 9 0 989	9 8 10 860	9 8 8 756
10 7 6 764	10 7 4 448	10 7 2 204	12	10 6 11 032	10 6 9 665	10 6 7 403
11 5 6 327	11 5 3 855	11 5 1 366	13	11 4 10 928	11 4 8 471	11 4 6 020
12 3 5 891	12 3 3 236	12 3 0 571	14	12 2 9 921	12 2 7 270	12 2 4 637
13 1 5 454	13 1 2 602	13 0 11 777	15	13 0 8 916	13 0 6 061	13 0 3 284
13 15 5 01	13 15 1 975	13 14 10 939	16	13 14 7 909	13 14 4 887	13 14 1 871
14 13 4 582	14 13 1 346	14 12 10 122	17	14 12 6 904	14 12 3 692	14 12 0 488
15 11 4 145	15 11 0 722	15 10 9 306	18	15 10 5 896	15 10 2 498	15 9 11 105
16 9 3 709	16 9 0 085	16 8 8 490	19	16 8 4 892	16 8 1 303	16 7 9 742
17 7 3 273	17 6 11 469	17 6 7 673	20	17 6 3 887	17 6 0 109	17 5 8 339
34 14 6 541	34 13 10 9 8	34 13 8 34	21	34 12 7 773	34 12 0 217	34 11 4 678
52 5 9 8 6	52 4 10 400	52 3 11 02	22	52 2 11 660	52 2 0 326	52 1 1 017
69 13 1 091	69 11 9 670	69 10 6 694	23	69 9 3 547	69 8 0 424	69 6 9 356
87 4 4 824	87 2 9 844	87 1 2 367	24	86 15 7 424	86 14 0 540	86 12 5 6 5
104 11 7 631	104 9 8 813	104 7 10 041	25	104 5 11 320	104 4 0 652	104 2 2 034
122 2 10 909	122 0 8 228	121 14 5 714	26	121 12 3 207	121 10 0 760	121 7 10 873
139 10 2 182	139 7 7 75	139 5 1 388	27	139 2 7 094	139 0 3 668	138 13 6 712
157 1 5 455	156 14 7 219	156 11 9 061	28	156 8 10 930	156 6 0 977	156 3 3 051
174 8 8 727	174 5 6 638	174 2 4 737	29	173 15 2 867	173 12 1 086	173 8 11 890
349 1 5 466	348 11 1 876	348 4 9 486	30	347 14 5 735	347 8 2 172	347 1 10 780
523 10 2 181	523 0 8 004	522 7 2 204	31	521 13 8 602	521 4 3 85	520 10 10 699
698 2 10 009	697 6 2 761	696 9 6 939	32	695 12 11 470	695 0 4 344	694 8 9 559
872 11 7 636	871 11 9 438	870 11 11 677	33	869 12 2 837	868 12 5 431	867 12 8 949
1,047 4 4 864	1,046 1 4 127	1,044 14 4 408	34	1,043 11 5 202	1,042 8 6 816	1,041 5 8 339
1,221 13 1 09	1,220 6 10 516	1,219 0 9 143	35	1,217 10 8 774	1,216 4 7 602	1,214 14 7 729
1,396 5 6 818	1,394 12 5 008	1,393 3 1 876	36	1,391 9 10 941	1,390 0 8 66	1,388 7 7 119
1,570 14 6 548	1,569 2 0 191	1,567 5 6 612	37	1,565 9 1 807	1,563 12 9 774	1,562 0 6 508
1,745 7 3 273	1,743 7 6 879	1,741 7 11 347	38	1,739 8 4 675	1,737 8 10 860	1,735 14 10 983
3,490 14 6 541	3,488 16 1 757	3,485 15 10 694	39	3,479 0 9 350	3,475 1 9 7 9	3,471 2 11 797
5,236 5 9 818	5,230 6 8 601	5,224 7 10 041	40	5,218 9 2 025	5,212 10 8 579	5,206 12 5 695
6,981 13 1 091	6,973 14 3 514	6,965 15 3 388	41	6,958 1 6 701	6,950 3 7 430	6,942 5 11 593
8,727 4 4 261	8,717 5 10 393	8,707 7 8 738	42	8,697 9 11 375	8,687 12 8 299	8,677 15 5 492
10,472 11 7 636	10,460 13 6 271	10,448 15 8 064	43	10,437 2 4 050	10,425 5 5 158	10,413 8 11 390
12,218 2 10 909	12,204 5 0 160	12,190 7 7 420	44	12,176 10 8 725	12,162 14 4 018	12,149 2 5 888
13,963 10 2 182	13,947 12 7 028	13,931 15 6 778	45	13,916 3 1 400	13,900 7 2 378	13,884 11 11 188
15,709 1 5 455	15,691 4 1 907	15,673 7 6 122	46	15,655 11 6 075	15,638 0 1 738	15,620 5 5 085
17,454 8 8 727	17,434 11 8 785	17,414 15 5 469	47	17,395 3 10 750	17,375 9 0 897	17,355 14 10 983
34,909 1 5 455	34,889 7 6 571	34,869 14 10 938	48	34,790 7 9 499	34,761 2 1 195	34,741 13 9 966
52,363 10 2 182	52,304 3 2 986	52,244 14 4 408	49	52,165 11 8 945	52,126 11 1 792	52,087 12 8 949
69,818 2 10 909	69,738 14 11 141	69,659 13 9 878	50	69,580 15 6 999	69,502 4 2 389	69,423 11 7 932
87,272 11 7 636	87,173 10 7 827	87,074 13 3 347	51	86,976 3 5 749	86,877 13 2 985	86,779 10 6 915
104,727 4 4 261	104,608 6 4 713	104,489 12 8 816	52	104,371 7 2 486	104,253 6 3 564	104,135 9 6 898
122,181 13 1 091	122,043 2 1 498	121,904 12 2 298	53	121,766 11 3 218	121,628 15 4 18	121,491 8 4 881
139,636 5 6 818	139,477 13 10 283	139,319 11 7 756	54	139,161 15 1 098	139,004 8 4 778	138,847 7 2 864
157,090 14 6 541	156,912 9 7 069	156,734 11 1 224	55	156,567 3 0 747	156,380 1 5 376	156,193 6 2 847
1,745 7 3 273	1,743 7 6 879	1,741 7 11 347	56	1,739 8 4 675	1,737 8 10 860	1,735 14 10 983

POUNDS STERLING INTO RUPEES.

Rs. 1/2 d.	Rs. 1 1/4 d.	Rs. 1 1/2 d.	Amount.	Rs. 1 3/4 d.	Rs. 1 3/8 d.	Rs. 1 3/4 d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 467	3 453	3 453	Far. 1	3 456	3 452	3 448
6 965	6 927	6 919	2	6 911	6 903	6 896
10 402	10 390	10 378	3	10 367	10 355	10 343
1 1 869	1 1 853	1 1 838	Pen. 1	1 1 822	1 1 807	1 1 791
2 3 738	2 3 707	2 3 678	2	2 3 645	2 3 613	2 3 582
3 5 607	3 5 580	3 5 514	3	3 5 487	3 5 420	3 5 374
4 7 476	4 7 414	4 7 351	4	4 7 289	4 7 227	4 7 165
5 9 345	5 9 267	5 9 189	5	5 9 111	5 9 034	5 8 956
6 11 214	6 11 121	6 11 027	6	6 10 934	6 10 840	6 10 747
7 13 084	7 13 074	7 13 005	7	7 12 925	7 12 847	7 12 769
8 14 953	8 14 828	8 14 733	8	8 14 663	8 14 585	8 14 507
9 16 822	9 16 681	9 16 541	9	9 16 461	9 16 383	9 16 305
10 18 691	10 18 534	10 18 378	10	10 18 223	10 18 145	10 18 067
11 20 560	11 20 388	11 20 216	11	11 20 045	11 19 967	11 19 889
12 22 429	12 22 241	12 22 054	Shilg. 1	12 21 887	12 21 809	12 21 731
13 24 300	13 24 108	13 23 918	2	13 23 735	13 23 657	13 23 579
14 26 171	14 25 978	14 25 788	3	14 25 602	14 25 524	14 25 446
15 28 042	15 27 849	15 27 659	4	15 27 469	15 27 391	15 27 313
16 29 913	16 29 720	16 29 530	5	16 29 386	16 29 308	16 29 230
17 31 784	17 31 591	17 31 401	6	17 31 253	17 31 175	17 31 097
18 33 655	18 33 462	18 33 272	7	18 33 120	18 33 042	18 32 964
19 35 526	19 35 333	19 35 143	8	19 35 000	19 34 922	19 34 844
20 37 397	20 37 204	20 37 014	9	20 36 867	20 36 789	20 36 711
21 39 268	21 39 075	21 38 885	10	21 38 734	21 38 656	21 38 578
22 41 139	22 40 946	22 40 756	11	22 40 601	22 40 523	22 40 445
23 43 010	23 42 817	23 42 627	12	23 42 468	23 42 390	23 42 312
24 44 881	24 44 688	24 44 498	13	24 44 335	24 44 257	24 44 179
25 46 752	25 46 559	25 46 369	14	25 46 202	25 46 124	25 46 046
26 48 623	26 48 430	26 48 240	15	26 48 069	26 47 991	26 47 913
27 50 494	27 50 301	27 50 111	16	27 49 936	27 49 858	27 49 780
28 52 365	28 52 172	28 51 982	17	28 49 803	28 49 725	28 49 647
29 54 236	29 54 043	29 53 853	18	29 49 670	29 49 592	29 49 514
30 56 107	30 55 914	30 55 724	19	30 49 537	30 49 459	30 49 381
31 57 978	31 57 785	31 57 595	20	31 49 404	31 49 326	31 49 248
32 59 849	32 59 656	32 59 466	21	32 49 271	32 49 193	32 49 115
33 61 720	33 61 527	33 61 337	22	33 49 138	33 49 060	33 48 982
34 63 591	34 63 398	34 63 208	23	34 49 005	34 48 927	34 48 849
35 65 462	35 65 269	35 65 079	24	35 48 872	35 48 794	35 48 716
36 67 333	36 67 140	36 66 950	25	36 48 739	36 48 661	36 48 583
37 69 204	37 69 011	37 68 821	26	37 48 606	37 48 528	37 48 450
38 71 075	38 70 882	38 70 692	27	38 48 473	38 48 395	38 48 317
39 72 946	39 72 753	39 72 563	28	39 48 340	39 48 262	39 48 184
40 74 817	40 74 624	40 74 434	29	40 48 207	40 48 129	40 48 051
41 76 688	41 76 495	41 76 305	30	41 48 074	41 47 996	41 47 918
42 78 559	42 78 366	42 78 176	31	42 47 941	42 47 863	42 47 785
43 80 430	43 80 237	43 80 047	32	43 47 808	43 47 730	43 47 652
44 82 301	44 82 108	44 81 918	33	44 47 675	44 47 597	44 47 519
45 84 172	45 83 979	45 83 789	34	45 47 542	45 47 464	45 47 386
46 86 043	46 85 850	46 85 660	35	46 47 409	46 47 331	46 47 253
47 87 914	47 87 721	47 87 531	36	47 47 276	47 47 198	47 47 120
48 89 785	48 89 592	48 89 402	37	48 47 143	48 47 065	48 46 987
49 91 656	49 91 463	49 91 273	38	49 47 010	49 46 932	49 46 854
50 93 527	50 93 334	50 93 144	39	50 46 877	50 46 799	50 46 721
51 95 398	51 95 205	51 95 015	40	51 46 744	51 46 666	51 46 588
52 97 269	52 97 076	52 96 886	41	52 46 611	52 46 533	52 46 455
53 99 140	53 98 947	53 98 757	42	53 46 478	53 46 400	53 46 322
54 101 011	54 100 818	54 100 628	43	54 46 345	54 46 267	54 46 189
55 102 882	55 102 689	55 102 499	44	55 46 212	55 46 134	55 46 056
56 104 753	56 104 560	56 104 370	45	56 46 079	56 45 999	56 45 921
57 106 624	57 106 431	57 106 241	46	57 45 946	57 45 868	57 45 790
58 108 495	58 108 302	58 108 112	47	58 45 813	58 45 735	58 45 657
59 110 366	59 110 173	59 110 000	48	59 45 680	59 45 602	59 45 524
60 112 237	60 112 044	60 111 870	49	60 45 547	60 45 469	60 45 391
61 114 108	61 113 915	61 113 740	50	61 45 414	61 45 336	61 45 258
62 115 979	62 115 786	62 115 612	51	62 45 281	62 45 203	62 45 125
63 117 850	63 117 657	63 117 482	52	63 45 148	63 45 070	63 44 992
64 119 721	64 119 528	64 119 353	53	64 45 015	64 44 937	64 44 859
65 121 592	65 121 399	65 121 224	54	65 44 882	65 44 804	65 44 726
66 123 463	66 123 270	66 123 095	55	66 44 749	66 44 671	66 44 593
67 125 334	67 125 141	67 124 966	56	67 44 616	67 44 538	67 44 460
68 127 205	68 127 012	68 126 837	57	68 44 483	68 44 405	68 44 327
69 129 076	69 128 883	69 128 708	58	69 44 350	69 44 272	69 44 194
70 130 947	70 130 754	70 130 579	59	70 44 217	70 44 139	70 44 061
71 132 818	71 132 625	71 132 450	60	71 44 084	71 44 006	71 43 928
72 134 689	72 134 496	72 134 321	61	72 43 951	72 43 873	72 43 795
73 136 560	73 136 367	73 136 192	62	73 43 818	73 43 740	73 43 662
74 138 431	74 138 238	74 138 063	63	74 43 685	74 43 607	74 43 529
75 140 302	75 140 109	75 139 934	64	75 43 552	75 43 474	75 43 396
76 142 173	76 141 980	76 141 805	65	76 43 419	76 43 341	76 43 263
77 144 044	77 143 851	77 143 676	66	77 43 286	77 43 208	77 43 130
78 145 915	78 145 722	78 145 547	67	78 43 153	78 43 075	78 42 997
79 147 786	79 147 593	79 147 418	68	79 43 020	79 42 942	79 42 864
80 149 657	80 149 464	80 149 289	69	80 42 887	80 42 809	80 42 731
81 151 528	81 151 335	81 151 160	70	81 42 754	81 42 676	81 42 598
82 153 399	82 153 206	82 153 031	71	82 42 621	82 42 543	82 42 465
83 155 270	83 155 077	83 154 902	72	83 42 488	83 42 410	83 42 332
84 157 141	84 156 948	84 156 773	73	84 42 355	84 42 277	84 42 194
85 159 012	85 158 819	85 158 644	74	85 42 222	85 42 144	85 42 066
86 160 883	86 160 690	86 160 515	75	86 42 089	86 42 011	86 41 933
87 162 754	87 162 561	87 162 386	76	87 41 956	87 41 878	87 41 799
88 164 625	88 164 432	88 164 257	77	88 41 823	88 41 745	88 41 667
89 166 496	89 166 303	89 166 128	78	89 41 690	89 41 612	89 41 534
90 168 367	90 168 174	90 167 999	79	90 41 557	90 41 479	90 41 401
91 170 238	91 170 045	91 169 870	80	91 41 424	91 41 346	91 41 268
92 172 109	92 171 916	92 171 741	81	92 41 291	92 41 213	92 41 135
93 173 980	93 173 787	93 173 612	82	93 41 158	93 41 080	93 40 997
94 175 851	94 175 658	94 175 483	83	94 41 025	94 40 947	94 40 869
95 177 722	95 177 529	95 177 354	84	95 40 892	95 40 814	95 40 736
96 179 593	96 179 400	96 179 225	85	96 40 759	96 40 681	96 40 603
97 181 464	97 181 271	97 181 096	86	97 40 626	97 40 548	97 40 470
98 183 335	98 183 142	98 182 967	87	98 40 493	98 40 415	98 40 337
99 185 206	99 185 013	99 184 838	88	99 40 360	99 40 282	99 40 204
100 187 077	100 186 884	100 186 709	89	100 40 227	100 40 149	100 40 071
101 188 948	101 188 755	101 188 580	90	101 40 094	101 40 016	101 39 938
102 190 819	102 190 626	102 190 451	91	102 39 961	102 39 883	102 39 805
103 192 690	103 192 497	103 192 322	92	103 39 828	103 39 750	103 39 672
104 194 561	104 194 368	104 194 193	93	104 39 695	104 39 617	104 39 539
105 196 432	105 196 239	105 196 064	94	105 39 562	105 39 484	105 39 406
106 198 303	106 198 110	106 197 935	95	106 39 429	106 39 351	106 39 273
107 200 174	107 199 981	107 199 806	96	107 39 296	107 39 218	107 39 140
108 202 045	108 201 852	108 201 677	97	108 39 163	108 39 085	108 39 007
109 203 916	109 203 723	109 203 548	98	109 39 030	109 38 952	109 38 874
110 205 787	110 205 594	110 205 419	99	110 38 897	110 38 819	110 38 741
111 207 658	111 207 465	111 207 290	100	111 38 764	111 38 686	111 38 608
112 209 529	112 209 336	112 209 161	101	112 38 631	112 38 553	112 38 475
113 211 400	113 211 207	113 211 032	102	113 38 498	113 38 420	113 38 342
114 213 271	114 213 078	114 212 903	103	114 38 365	114 38 287	114 38 209
115 215 142	115 214 949	115 214 774	104	115 38 232	115 38 154	115 38 076
116 217 013	116 216 820	116 216 645	105	116 38 099	116 38 021	116 37 943
117 218 884	117 218 691	117 218 516	106	117 37 966	117 37 888	117 37 810
118 220 755	118 220 562	118 220 387	107	118 37 833	118 37 755	118 37 677
119 222 626	119 222 433	119 222 258	108	119 37 700	119 37 622	119 37 544
120 224 497</						

POUNDS STERLING INTO RUPEES

Rs. 1 $\frac{1}{4}$ l.	Rs. 1 $\frac{1}{2}$ l.	Rs. 1 $\frac{3}{4}$ l.	Amount	Rs. 1 $\frac{1}{4}$ l.	Rs. 2 d.	Rs. 2 $\frac{1}{4}$ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 444	3 440	3 436	Far. 1	3 438	3 429	3 425
6 888	6 88	6 87	2	6 865	6 857	6 849
10 332	10 240	10 308	3	10 297	10 286	10 274
1 1 776	1 1 760	1 1 745	Pen. 1	1 1 730	1 1 714	1 1 699
2 3 552	2 3 521	2 3 491	2	2 3 459	2 3 429	2 3 398
3 5 327	3 5 281	3 5 235	3	3 5 189	3 5 143	3 5 097
4 7 103	4 7 041	4 6 960	4	4 6 913	4 6 857	4 6 796
5 8 879	5 8 802	5 8 721	5	5 8 643	5 8 571	5 8 495
6 10 655	6 10 562	6 10 470	6	6 10 378	6 10 285	6 10 194
8 0 430	8 0 328	8 0 215	7	8 0 107	8 0	7 11 893
9 2 206	9 2 083	9 1 960	8	9 1 837	9 1 714	9 1 592
10 3 984	10 3 813	10 3 705	9	10 3 766	10 3 629	10 3 491
11 5 768	11 5 604	11 5 470	10	11 5 296	11 5 148	11 4 990
12 7 552	12 7 464	12 7 319	11	12 7 203	12 6 857	12 6 689
13 9 309	13 9 124	13 8 940	Shilg. 1	13 8 755	13 8 571	13 8 388
11 1 661	11 1 649	11 1 587	2	11 1 561	11 1 514	11 1 476
2 9 392	2 9 373	2 9 281	3	2 9 266	2 9 174	2 9 174
3 7 125	3 7 0 497	3 6 11 758	4	3 6 11 0 11	3 6 10 286	3 6 9 552
4 4 10 447	4 4 9 622	4 4 8 695	5	4 4 7 777	4 4 6 857	4 4 5 940
5 2 7 877	5 2 6 746	5 2 5 638	6	5 2 4 582	5 2 3 429	5 2 2 328
6 0 5 166	6 0 3 870	6 0 2 577	7	6 0 1 287	6 0 0	5 15 10 716
6 14 2 475	6 14 0 994	6 13 11 517	8	6 13 10 042	6 13 8 571	6 13 7 104
7 11 11 755	7 11 10 119	7 11 8 456	9	7 11 6 798	7 11 5 143	7 11 3 492
8 9 9 094	8 9 7 243	8 9 5 396	10	8 9 3 553	8 9 1 714	8 8 11 880
9 7 6 404	9 7 4 387	9 7 2 330	11	9 7 0 308	9 6 10 286	9 6 8 263
10 5 3 713	10 5 1 492	10 4 11 276	12	10 4 9 064	10 4 6 857	10 4 4 656
11 3 1 022	11 2 10 616	11 2 8 215	13	11 2 5 819	11 2 3 429	11 2 1 043
12 0 10 332	12 0 7 740	12 0 5 154	14	12 0 2 574	12 0 0	11 15 9 331
12 14 7 641	12 14 4 865	12 14 2 094	15	12 13 11 330	12 13 8 571	12 13 5 819
13 12 4 951	13 12 1 989	13 11 11 034	16	13 11 8 685	13 11 5 143	13 11 2 207
14 10 2 260	14 9 11 113	14 9 7 973	17	14 9 4 840	14 9 1 714	14 8 10 595
15 7 11 570	15 7 8 237	15 7 4 915	18	15 7 1 595	15 6 10 286	15 6 6 988
16 5 8 879	16 5 5 384	16 5 1 854	19	16 4 10 351	16 4 6 857	16 4 3 371
17 3 6 188	17 3 2 486	17 2 10 792	20	17 2 7 106	17 2 3 429	17 1 11 759
24 7 0 877	24 6 4 972	24 5 9 584	21	24 5 9 584	24 4 6 857	24 3 11 513
51 10 5 565	51 9 7 458	51 8 8 375	22	51 7 9 318	51 6 10 286	51 5 11 278
68 14 0 753	68 12 9 944	68 11 7 168	23	68 10 4 425	68 9 1 714	68 7 11 037
86 1 6 942	86 0 4 300	85 14 5 960	24	85 12 11 531	85 11 5 143	85 9 10 796
103 5 1 130	103 3 2 915	103 1 4 752	25	102 15 6 837	102 13 8 571	102 11 10 516
120 8 7 318	120 6 5 402	120 4 3 544	26	120 2 1 748	120 0 0	119 13 10 814
137 12 1 507	137 9 7 888	137 7 2 386	27	137 4 8 849	137 2 3 429	136 15 10 074
154 15 7 692	154 12 10 374	154 10 1 128	28	154 7 3 955	154 4 6 857	154 1 9 833
172 3 1 883	172 0 0 66	171 12 11 919	29	171 9 11 061	171 6 10 286	171 3 9 593
244 6 3 737	244 0 1 720	243 9 11 839	30	243 3 10 123	242 15 8 571	242 7 7 184
516 9 5 650	516 0 2 530	515 6 11 755	31	514 13 9 184	514 4 6 857	513 11 4 775
688 13 7 534	688 0 3 440	687 3 11 675	32	686 7 8 246	685 11 5 143	684 15 2 362
860 15 9 417	860 0 4 300	859 0 11 547	33	858 1 7 307	857 2 3 429	856 2 11 960
1 033 2 11 300	1 032 0 5 180	1 030 13 11 517	34	1 029 11 6 339	1 028 9 1 714	1 027 6 9 552
1 206 6 1 184	1 204 0 6 020	1 202 10 11 436	35	1 201 5 5 430	1 200 0 0	1 198 10 7 144
1 377 9 3 067	1 376 0 6 880	1 374 7 11 356	36	1 372 15 4 492	1 371 6 10 286	1 369 14 4 736
1 549 12 4 951	1 548 0 7 740	1 546 4 11 270	37	1 544 9 3 553	1 542 13 8 571	1 541 2 2 328
1 721 15 6 834	1 720 0 8 60	1 718 11 11 195	38	1 716 3 2 615	1 714 4 6 857	1 712 5 11 920
3 443 15 1 668	3 440 1 5 200	3 436 3 10 389	39	3 432 6 5 229	3 429 9 1 714	3 424 11 11 839
5 165 14 8 50	5 160 2 1 801	5 154 5 9 584	40	5 148 9 7 814	5 142 13 8 571	5 137 1 11 759
6 887 14 3 38	6 880 2 10 401	6 872 7 8 770	41	6 864 12 10 458	6 857 2 3 429	6 849 7 11 679
8 609 13 10 170	8 600 3 7 001	8 590 9 7 973	42	8 581 0 1 073	8 571 6 10 286	8 561 13 11 599
10 331 13 5 004	10 320 4 3 601	10 310 8 11 716	43	10 297 3 3 687	10 285 11 5 143	1 274 3 11 513
12 063 12 11 830	12 040 5 0 20	12 030 6 13 636	44	12 013 6 6 302	12 000 0 0	11 986 9 11 438
13 775 12 6 673	13 760 5 8 802	13 744 15 5 587	45	13 729 9 8 916	13 714 4 6 857	13 698 15 11 358
15 497 12 1 507	15 480 6 5 402	15 463 1 4 752	46	15 445 12 11 531	15 428 9 1 714	15 411 5 11 273
17 219 11 8 311	17 200 7 2 002	17 181 3 3 946	47	17 162 0 2 145	17 142 13 8 571	17 123 11 11 197
34 439 7 4 639	34 400 14 4 094	34 362 6 7 693	48	34 324 0 4 291	34 285 11 5 143	34 247 7 10 395
51 659 3 1 022	51 601 5 6 007	51 543 9 11 834	49	51 486 0 6 436	51 428 9 1 714	51 371 3 9 592
6 878 14 9 263	6 860 12 8 000	6 842 13 3 736	50	6 834 0 8 581	6 827 11 6 10 286	6 819 15 8 789
86 098 10 5 701	86 002 3 10 011	85 906 0 7 731	51	85 850 0 10 726	85 714 4 6 857	85 618 11 7 957
103 318 6 2 047	103 202 11 0 013	103 087 3 11 678	52	102 972 1 0 872	102 837 2 3 429	102 742 7 7 184
120 538 11 10 886	120 403 2 2 016	120 268 3 7 624	53	120 134 1 3 017	120 000 0 0	119 866 3 6 381
137 717 13 6 746	137 603 9 4 018	137 449 10 7 570	54	137 295 1 5 162	137 142 13 8 571	136 999 15 5 579
154 977 9 3 067	154 804 0 6 020	154 630 13 11 517	55	154 458 1 7 307	154 285 11 5 143	154 113 11 4 775
172 197 4 11 406	172 004 7 8 022	171 812 1 3 463	56	171 680 1 9 453	171 428 9 1 714	171 237 7 3 913

POUNDS STERLING INTO RUPEES.

Rs. 2 $\frac{1}{2}$ d.	Rs. 2 $\frac{1}{4}$ d.	Rs. 2 $\frac{1}{8}$ d.	Amount.	Rs. 2 $\frac{1}{4}$ d.	Rs. 2 $\frac{1}{8}$ d.	Rs. 2 $\frac{1}{4}$ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 421	3 417	3 413	Far. 1	3 410	3 408	3 402
6 842	6 834	6 827	2	6 819	6 811	6 804
10 263	10 251	10 240	3	10 229	10 217	10 206
1 1 684	1 1 669	1 1 653	Pen. 1	1 1 658	1 1 623	1 1 608
2 3 367	2 3 337	2 3 307	2	2 3 276	2 3 246	2 3 216
3 5 051	3 5 006	3 4 960	3	3 4 915	3 4 869	3 4 824
4 6 735	4 6 674	4 6 613	4	4 6 563	4 6 492	4 6 432
5 8 419	5 8 348	5 8 267	5	5 8 191	5 8 115	5 8 040
6 10 102	6 10 011	6 9 920	6	6 9 859	6 9 788	6 9 643
7 11 726	7 11 580	7 11 573	7	7 11 467	7 11 381	7 11 256
8 13 470	8 13 318	8 13 227	8	8 13 105	8 12 984	8 12 854
9 15 154	9 15 017	9 14 880	9	9 14 745	9 14 608	9 14 474
10 16 837	10 16 685	10 16 533	10	10 16 382	10 16 231	10 16 080
11 18 521	11 18 354	11 18 157	11	11 18 020	11 17 854	11 17 688
12 20 205	12 20 022	12 19 840	Shilg. 1	12 19 658	12 19 477	12 19 296
13 21 889	13 21 694	13 21 480	2	13 21 316	13 21 123	13 20 931
14 23 573	14 23 367	14 23 152	3	14 22 942	14 22 730	14 22 518
15 25 257	15 25 040	15 24 825	4	15 24 568	15 24 356	15 24 144
16 26 941	16 26 713	16 26 498	5	16 26 194	16 25 982	16 25 770
17 28 625	17 28 386	17 28 171	6	17 27 820	17 27 608	17 27 396
18 30 309	18 30 059	18 29 844	7	18 29 446	18 29 234	18 29 022
19 31 993	19 31 733	19 31 518	8	19 31 072	19 30 860	19 30 648
20 33 677	20 33 407	20 33 192	9	20 32 698	20 32 486	20 32 274
21 35 361	21 35 081	21 34 866	10	21 32 324	21 32 112	21 31 900
22 37 045	22 36 755	22 36 540	11	22 31 950	22 31 738	22 31 526
23 38 729	23 38 429	23 38 214	12	23 31 576	23 31 364	23 31 152
24 40 413	24 40 103	24 39 888	13	24 31 202	24 30 990	24 30 778
25 42 097	25 41 777	25 41 562	14	25 30 828	25 30 616	25 30 404
26 43 781	26 43 451	26 43 236	15	26 30 454	26 30 242	26 30 030
27 45 465	27 45 125	27 44 910	16	27 30 080	27 29 868	27 29 656
28 47 149	28 46 809	28 46 594	17	28 29 706	28 29 494	28 29 282
29 48 833	29 48 483	29 48 268	18	29 29 332	29 29 120	29 28 908
30 50 517	30 50 157	30 49 942	19	30 28 958	30 28 746	30 28 534
31 52 201	31 51 831	31 51 616	20	31 28 584	31 28 372	31 28 160
32 53 885	32 53 505	32 53 290	21	32 28 210	32 28 000	32 27 788
33 55 569	33 55 189	33 54 974	22	33 27 836	33 27 624	33 27 412
34 57 253	34 56 863	34 56 648	23	34 27 462	34 27 250	34 27 038
35 58 937	35 58 537	35 58 322	24	35 27 088	35 26 876	35 26 664
36 60 621	36 60 211	36 60 000	25	36 26 714	36 26 502	36 26 290
37 62 305	37 61 885	37 61 670	26	37 26 340	37 26 128	37 25 916
38 63 989	38 63 559	38 63 344	27	38 25 966	38 25 754	38 25 542
39 65 673	39 65 233	39 65 018	28	39 25 592	39 25 380	39 25 168
40 67 357	40 66 907	40 66 692	29	40 25 218	40 25 006	40 24 794
41 69 041	41 68 581	41 68 366	30	41 24 844	41 24 632	41 24 420
42 70 725	42 70 255	42 70 040	31	42 24 470	42 24 258	42 24 046
43 72 409	43 71 929	43 71 714	32	43 24 096	43 23 884	43 23 672
44 74 093	44 73 603	44 73 388	33	44 23 722	44 23 510	44 23 298
45 75 777	45 75 277	45 75 062	34	45 23 348	45 23 136	45 22 924
46 77 461	46 76 951	46 76 736	35	46 22 974	46 22 762	46 22 550
47 79 145	47 78 625	47 78 410	36	47 22 600	47 22 388	47 22 176
48 80 829	48 80 299	48 80 084	37	48 22 226	48 22 014	48 21 802
49 82 513	49 81 973	49 81 758	38	49 21 852	49 21 640	49 21 428
50 84 197	50 83 647	50 83 432	39	50 21 478	50 21 266	50 21 054
51 85 881	51 85 321	51 85 106	40	51 21 104	51 20 892	51 20 680
52 87 565	52 86 995	52 86 780	41	52 20 730	52 20 518	52 20 306
53 89 249	53 88 669	53 88 454	42	53 20 356	53 20 144	53 19 932
54 90 933	54 90 339	54 90 124	43	54 20 000	54 19 788	54 19 576
55 92 617	55 91 997	55 91 782	44	55 19 626	55 19 414	55 19 202
56 94 301	56 93 661	56 93 446	45	56 19 252	56 19 040	56 18 828
57 95 985	57 95 335	57 95 120	46	57 18 878	57 18 666	57 18 454
58 97 669	58 96 999	58 96 784	47	58 18 504	58 18 292	58 18 080
59 99 353	59 98 673	59 98 458	48	59 18 130	59 17 918	59 17 706
60 101 037	60 100 297	60 100 082	49	60 17 756	60 17 544	60 17 332
61 102 721	61 101 961	61 101 746	50	61 17 382	61 17 170	61 16 958
62 104 405	62 103 625	62 103 410	51	62 17 008	62 16 796	62 16 584
63 106 089	63 105 239	63 105 024	52	63 16 634	63 16 422	63 16 210
64 107 773	64 106 893	64 106 678	53	64 16 260	64 16 048	64 15 836
65 109 457	65 108 587	65 108 372	54	65 15 886	65 15 674	65 15 462
66 111 141	66 110 251	66 110 036	55	66 15 512	66 15 300	66 15 088
67 112 825	67 111 915	67 111 700	56	67 15 138	67 14 926	67 14 714
68 114 509	68 113 579	68 113 364	57	68 14 764	68 14 552	68 14 340
69 116 193	69 115 243	69 115 028	58	69 14 390	69 14 178	69 13 966
70 117 877	70 116 907	70 116 692	59	70 14 016	70 13 804	70 13 592
71 119 561	71 118 571	71 118 356	60	71 13 642	71 13 430	71 13 218
72 121 245	72 120 235	72 120 020	61	72 13 268	72 13 056	72 12 844
73 122 929	73 121 899	73 121 684	62	73 12 894	73 12 682	73 12 468
74 124 613	74 123 563	74 123 348	63	74 12 520	74 12 308	74 12 094
75 126 297	75 125 227	75 125 012	64	75 12 146	75 11 934	75 11 720
76 127 981	76 126 891	76 126 676	65	76 11 772	76 11 560	76 11 346
77 129 665	77 128 555	77 128 340	66	77 11 398	77 11 186	77 10 972
78 131 349	78 130 219	78 130 004	67	78 11 024	78 10 812	78 10 598
79 133 033	79 131 883	79 131 668	68	79 10 650	79 10 438	79 10 224
80 134 717	80 133 547	80 133 332	69	80 10 276	80 10 064	80 9 850
81 136 401	81 135 211	81 135 000	70	81 9 902	81 9 690	81 9 476
82 138 085	82 136 875	82 136 660	71	82 9 528	82 9 316	82 9 102
83 139 769	83 138 539	83 138 324	72	83 9 154	83 8 942	83 8 728
84 141 453	84 140 203	84 140 000	73	84 8 780	84 8 568	84 8 354
85 143 137	85 141 867	85 141 652	74	85 8 406	85 8 194	85 7 980
86 144 821	86 143 531	86 143 316	75	86 8 032	86 7 820	86 7 606
87 146 505	87 145 195	87 144 980	76	87 7 658	87 7 446	87 7 232
88 148 189	88 146 869	88 146 654	77	88 7 284	88 7 072	88 6 858
89 149 873	89 148 529	89 148 314	78	89 6 910	89 6 698	89 6 484
90 151 557	90 150 199	90 150 000	79	90 6 536	90 6 324	90 6 110
91 153 241	91 151 873	91 151 658	80	91 6 162	91 5 950	91 5 736
92 154 925	92 153 537	92 153 322	81	92 5 788	92 5 576	92 5 362
93 156 609	93 155 191	93 154 976	82	93 5 414	93 5 202	93 4 988
94 158 293	94 156 875	94 156 660	83	94 5 040	94 4 828	94 4 614
95 159 977	95 158 547	95 158 332	84	95 4 666	95 4 454	95 4 240
96 161 661	96 160 221	96 160 006	85	96 4 292	96 4 080	96 3 866
97 163 345	97 161 895	97 161 680	86	97 3 918	97 3 706	97 3 492
98 165 029	98 163 569	98 163 354	87	98 3 544	98 3 332	98 3 118
99 166 713	99 165 243	99 165 028	88	99 3 170	99 2 958	99 2 744
100 168 397	100 166 917	100 166 702	89	100 2 796	100 2 584	100 2 370
101 170 081	101 168 591	101 168 376	90	101 2 422	101 2 210	101 1 996
102 171 765	102 170 265	102 170 050	91	102 2 048	102 1 836	102 1 622
103 173 449	103 171 929	103 171 714	92	103 1 674	103 1 462	103 1 248
104 175 133	104 173 593	104 173 378	93	104 1 300	104 1 088	104 9 874
105 176 817	105 175 257	105 175 042	94	105 9 926	105 9 714	105 9 500
106 178 501	106 176 921	106 176 706	95	106 9 552	106 9 340	106 9 126
107 180 185	107 178 581	107 178 366	96	107 9 178	107 8 966	107 8 752
108 181 869	108 179 265	108 179 050	97	108 8 804	108 8 592	108 8 378
109 183 553	109 180 949	109 180 734	98	109 8 430	109 8 218	109 8 004
110 185 237	110 182 621	110 182 406	99	110 8 056	110 7 844	110 7 630
111 186 921	111 184 285	111 184 070	100	111 7 682	111 7 470	111 7 256
112 188 605	112 185 969	112 185 754	101	112 7 308	112 7 096	112 6 882
113 190 289	113 187 643	113 187 428	102	113 6 934	113 6 722	113 6 508
114 191 973	114 189 327	114 189 112	103	114 6 560	114 6 348	114 6 134
115 193 657	115 191 011	115 190 796	104	115 6 186	115 5 974	115 5 760
116 195 341	116 192 695	116 192 480	105	116 5 812	116 5 600	116 5 386
117 197 025	117 194 379	117 194 164	106	117 5 438	117 5 226	117 5 012
118 198 709	118 196 063	118 195 848	107	118 5 064	118 4 852	118 4 638
119 200 393	119 197 747	119 197 532	108	119 4 690	119 4 478	119 4 264
120 202 077	120 199 431	120 199 216	109	120 4 316	120 4 104	120 3 890

POUNDS STERLING INTO RUPEES.

ls. 2 $\frac{1}{2}$ d.	ls. 2 $\frac{3}{4}$ d.	ls. 2 $\frac{5}{8}$ d.	Amount.	ls. 2 $\frac{1}{4}$ d.	ls. 2 $\frac{3}{8}$ d.	ls. 2 $\frac{3}{4}$ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
			Far. 1	3 387	3 383	3 380
3 396	3 394	3 391	2	6 774	6 767	6 759
6 796	6 789	6 781	3	10 161	10 150	10 139
10 196	10 188	10 172	Pen. 1	1 1548	1 1533	1 1518
1 1593	1 1578	1 1563	2	2 3096	2 3066	2 3036
2 3186	2 3153	2 3126	3	3 4644	3 4599	3 4554
3 4779	3 4734	3 4689	4	4 6192	4 6132	4 6073
4 6372	4 6312	4 6252	5	5 7740	5 7665	5 7591
5 7965	5 7891	5 7815	6	6 9288	6 9108	6 8919
6 9558	6 9467	6 9377	7	7 10838	7 10731	7 10627
7 11150	7 11045	7 10940	8	8 2632	8 2604	8 2575
8 2743	8 2723	8 2703	9	9 4180	9 4132	9 4083
9 4338	9 4321	9 4303	10	10 5728	10 5660	10 5591
10 5893	10 5873	10 5853	11	11 7276	11 7197	11 7118
12 5922	12 5902	12 5882	Shlg 1	13 6576	13 6536	13 6496
13 7115	13 6935	13 6755	2	11 1161	11 1108	11 1055
11 12630	11 11870	11 11110	3	2 8 7237	2 8 7189	2 8 7141
2 8 9345	2 8 9304	2 8 9265	4	3 6 2302	3 6 2258	3 6 2214
3 6 4400	3 6 4373	3 6 4320	5	4 3 8778	4 3 8732	4 3 8687
4 3 11575	4 3 10674	4 3 9775	6	5 1 3433	5 1 3379	5 1 3325
5 1 6690	5 1 5609	5 1 4530	7	5 14 10229	5 14 8776	5 14 7525
5 15 1806	5 15 6544	5 14 1285	8	6 12 4604	6 12 3172	6 12 1743
6 12 8920	6 12 7478	6 12 6040	9	7 9 11180	7 9 9568	7 9 8139
7 10 4056	7 10 2418	7 10 795	10	8 7 5755	8 7 3955	8 7 2178
8 7 11160	8 7 9348	8 7 7550	11	9 5 9331	9 4 10361	9 4 8396
9 5 6265	9 5 4288	9 5 2305	12	10 2 6906	10 2 4758	10 2 2614
10 3 1350	10 2 11213	10 2 9080	13	11 0 4432	10 15 11164	10 15 8932
11 0 8490	11 0 6152	11 0 3811	14	11 13 8057	11 13 5551	11 13 3050
11 14 3611	11 14 1087	11 13 10670	15	12 11 2633	12 10 11947	12 10 9267
12 11 10726	12 11 8022	12 11 5325	16	13 6 9208	13 6 8344	13 6 7483
13 9 5541	13 9 2957	13 9 0350	17	14 6 3794	14 6 0740	14 5 9703
14 7 0956	14 6 8942	14 6 6934	18	15 3 10859	15 3 7187	15 3 4321
15 4 8071	15 4 4826	15 4 1588	19	16 1 4936	16 1 1638	16 0 10139
16 2 8176	16 1 11761	16 1 8444	2	16 14 11510	16 14 7930	16 14 4356
16 15 10301	16 15 6696	16 15 3099	3	33 13 11021	33 13 8359	33 13 5713
33 15 8602	33 15 1392	33 14 6199	4	50 12 10531	50 11 11789	50 11 1069
50 15 6903	50 14 8068	50 13 9298	5	67 11 10442	67 10 7718	67 9 4938
67 15 5204	67 14 2785	67 13 0397	6	84 10 9552	84 9 8648	84 7 9732
84 15 3504	84 13 9481	84 12 3497	7	101 9 9068	101 7 11577	101 6 2139
101 15 1805	101 13 4177	101 11 6596	8	118 8 8573	118 6 7607	118 4 6495
118 15 1066	118 12 10878	118 10 9696	9	135 7 8084	135 5 3436	135 2 10851
135 14 10407	135 12 5669	135 10 7995	10	152 6 7594	152 3 11366	152 1 3208
152 14 8708	152 12 0265	152 9 3894	20	169 5 7105	169 2 7295	168 15 7564
169 14 7009	169 11 6961	169 8 6993	30	338 11 2209	338 5 2590	337 15 3129
339 13 2018	339 7 1923	339 1 1987	40	508 0 9214	507 7 9885	506 14 10695
509 11 9027	509 2 8884	508 9 8980	50	677 6 4419	676 10 5181	675 14 6257
679 10 4035	678 14 3845	678 2 3974	60	846 11 1524	845 18 0476	844 14 1322
849 8 11044	848 9 10807	847 10 10987	70	1016 1 6255	1014 15 7771	1013 18 9336
1019 7 6053	1018 5 5768	1017 3 5990	80	1185 7 1733	1184 2 3006	1182 13 4950
1189 6 1062	1188 1 0729	1186 12 0954	90	1354 12 8358	1353 4 10361	1351 13 0515
1359 4 8071	1357 12 7691	1356 4 7947	100	1524 2 3943	1522 7 5656	1520 12 8079
1529 3 3080	1527 8 2652	1525 13 2941	200	1693 7 11047	1691 10 0952	1689 12 3644
1699 1 10088	1697 3 9613	1695 5 9334	300	3366 15 10095	3363 4 1903	3359 5 7287
3398 3 8177	3394 7 7227	3390 11 7568	400	5080 7 9142	5074 14 2855	5069 4 10931
5097 5 6265	5091 11 4510	5086 1 586	500	6773 15 8190	6766 8 8906	6769 1 2574
6796 7 4354	6788 15 2452	6781 7 3723	600	8487 7 7237	8458 2 4750	8448 13 6218
8495 9 2442	8486 3 0066	8478 13 1669	700	10160 15 6284	10149 12 5709	10138 9 9881
10194 11 0531	10183 6 9800	10172 2 11603	800	11854 7 5332	11841 6 6661	11828 6 1505
11893 12 10619	11880 10 7293	11867 8 936	900	13547 15 4379	13533 0 7612	13518 2 5149
13592 14 8708	13577 14 4906	13562 14 7470	1000	15241 7 3427	15224 10 8564	15207 14 8792
15292 0 6790	15275 2 2319	15258 4 5404	2000	16934 15 2474	16916 4 9515	16897 11 0438
16991 2 4885	16973 6 0133	16953 10 3335	3000	33869 14 4949	33852 9 7031	33795 6 0771
33982 4 9770	33944 12 0265	33907 4 6677	4000	50804 13 7422	50743 14 4545	50693 1 1307
50973 7 2655	50917 2 0398	50860 14 10713	5000	67739 12 9396	67666 3 0662	67596 12 1743
67964 9 7540	67899 8 0530	67814 9 1351	6000	84674 12 0370	84581 7 11577	84498 7 2178
84955 12 0425	84881 14 6663	84788 3 4692	7000	101609 11 2345	101497 13 9098	101386 2 2614
101946 14 5310	101834 4 0796	101721 13 8026	8000	118544 10 5319	118414 1 6668	118283 13 8050
118938 0 10195	118806 10 0948	118675 7 11664	9000	135470 9 779	135330 6 423	135181 8 3455
135949 3 3080	135779 0 1061	135629 2 2702	10000	152414 8 10267	152246 11 1639	152079 3 3821
152950 5 7985	152751 6 1193	152582 12 6040		169349 8 6741	169162 15 1154	168976 14 4353
169911 8 0550	169728 12 1326	169538 6 9277				

POUNDS STERLING INTO RUPEES.

ls. 2 $\frac{1}{4}$ d.	ls. 2 $\frac{1}{4}$ d.	ls. 2 $\frac{1}{4}$ d.	Amount.	ls. 2 $\frac{1}{4}$ d.	ls. 2 $\frac{1}{4}$ d.	ls. 2 $\frac{1}{4}$ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 376	3 372	3 363	Far. 1	3 365	3 361	3 327
6 752	6 744	6 737	2	6 729	6 722	6 715
10 127	10 116	10 105	3	10 094	10 083	10 072
1 1 503	1 1 488	1 1 474	Pen. 1	1 1 459	1 1 444	1 1 430
2 3 007	2 2 977	2 2 947	2	2 2 918	2 2 868	2 2 859
3 4 510	3 4 465	3 4 421	3	3 4 377	3 4 3. 3	3 4 289
4 6 013	4 5 964	4 5 893	4	4 5 836	4 5 777	4 5 718
5 7 516	5 7 442	5 7 368	5	5 7 295	5 7 221	5 7 148
6 9 020	6 8 931	6 8 842	6	6 8 754	6 8 665	6 8 577
7 10 523	7 10 419	7 10 316	7	7 10 212	7 10 109	7 10 007
8 0 026	8 1 1 908	8 1 1 789	8	8 1 1 671	8 1 1 544	8 1 1 436
10 1 530	10 1 396	10 1 263	9	10 1 130	10 0 996	10 0 866
11 3 033	11 2 865	11 2 737	10	11 2 589	11 2 442	11 2 295
12 4 536	12 4 373	12 4 211	11	12 4 048	12 3 866	12 3 725
12 6 040	12 5 862	12 5 684	Shlg. 1	12 5 507	12 5 320	12 5 154
111 0 079	110 11 723	110 11 368	2	110 11 014	110 10 661	110 10 303
2 8 6 119	2 8 5 587	2 8 5 053	3	2 8 4 521	2 8 3 991	2 8 3 462
3 6 0 158	3 5 11 447	3 5 10 737	4	3 5 10 028	3 5 9 322	3 5 8 615
4 3 8 195	4 3 5 303	4 3 4 421	5	4 3 3 536	4 3 2 632	4 3 1 770
5 1 0 837	5 0 11 176	5 0 10 105	6	5 0 9 043	5 0 7 932	5 0 6 925
5 14 6 277	5 14 5 632	5 14 3 789	7	5 14 2 750	5 14 1 319	5 14 0 079
6 12 0 316	6 11 10 893	6 11 9 474	8	6 11 8 057	6 11 6 849	6 11 5 233
7 9 6 356	7 9 4 755	7 9 3 158	9	7 9 1 561	7 8 11 974	7 8 10 387
8 7 0 396	8 6 10 617	8 6 8 842	10	8 6 7 074	8 6 5 304	8 6 3 541
9 4 6 435	9 4 4 478	9 4 2 526	11	9 4 0 573	9 3 10 635	9 3 8 695
10 2 0 475	10 1 10 340	10 1 8 211	12	10 1 6 085	10 1 3 865	10 1 1 849
10 15 6 514	10 15 4 202	10 15 1 895	13	10 14 11 593	10 14 9 295	10 14 7 003
11 13 0 554	11 12 10 064	11 12 7 579	14	11 12 5 100	11 12 2 626	11 12 0 157
12 10 6 593	12 10 3 925	12 10 1 263	15	12 10 0 607	12 9 7 956	12 9 5 312
13 8 0 633	13 7 9 787	13 7 6 947	16	13 7 4 114	13 7 1 286	13 6 10 455
14 5 6 673	14 5 3 849	14 5 0 631	17	14 4 9 621	14 4 6 617	14 4 3 620
15 3 0 712	15 2 9 610	15 2 6 316	18	15 2 3 125	15 1 11 947	15 1 8 774
16 0 6 752	16 0 3 372	16 0 0 000	19	15 15 6 635	15 15 5 278	15 15 1 928
16 14 0 791	16 13 9 234	16 13 5 684	2	16 13 2 142	16 12 10 608	16 12 7 032
33 12 1 582	33 11 6 458	33 10 11 368	1	33 10 4 265	33 9 9 217	33 9 2 164
50 10 2 374	50 9 3 701	50 8 5 055	3	50 7 6 427	50 6 7 285	50 5 9 246
67 8 3 163	67 7 0 935	67 5 16 737	4	67 4 8 570	67 3 6 431	67 2 4 328
84 6 3 956	84 4 10 189	84 3 4 421	5	84 11 0 712	84 0 5 041	83 14 11 410
101 4 4 747	101 2 7 403	101 0 10 105	6	100 15 0 834	100 13 3 650	100 11 6 492
118 2 5 538	118 0 4 637	117 14 3 789	7	117 12 2 997	117 10 2 298	117 8 1 574
135 0 6 830	134 14 1 870	134 11 9 474	8	134 9 5 139	134 7 0 867	134 4 6 556
151 14 7 121	151 11 11 104	151 9 3 158	9	151 6 7 281	151 3 11 475	151 1 3 738
163 12 7 912	163 9 3 338	163 6 8 842	10	163 3 4 294	163 0 10 083	162 13 10 820
337 9 3 824	337 3 4 676	336 13 5 684	20	336 7 6 848	336 1 8 166	335 11 9 639
506 5 11 736	505 13 10 14	505 4 2 536	30	504 11 4 272	504 2 6 249	503 9 6 459
675 2 7 648	674 6 9 352	673 10 11 368	40	672 15 1 036	672 3 4 333	671 7 7 279
843 15 3 560	843 0 5 690	842 1 8 211	50	841 2 11 119	840 4 2 416	839 5 6 098
1,012 11 11 473	1,011 10 2 029	1,010 8 5 055	60	1,009 6 5 543	1,008 5 0 499	1,007 3 4 918
1,181 8 7 855	1,180 3 10 567	1,178 15 1 895	70	1,177 10 5 967	1,176 5 10 582	1,175 1 3 738
1,350 5 3 297	1,348 13 6 703	1,347 5 10 737	80	1,345 14 3 391	1,344 6 8 665	1,342 15 2 557
1,519 11 1 209	1,517 7 3 043	1,515 12 7 579	90	1,514 2 0 815	1,512 7 6 748	1,510 13 1 277
1,687 14 7 121	1,686 0 11 381	1,684 3 4 421	100	1,682 5 10 239	1,680 8 4 832	1,678 11 0 197
3,375 13 2 242	3,372 1 10 762	3,368 6 8 842	200	3,364 11 8 478	3,361 0 9 663	3,357 6 0 393
5,063 11 9 363	5,058 2 10 143	5,052 10 1 293	300	5,047 1 6 716	5,041 9 2 495	5,036 1 0 580
6,751 10 4 484	6,744 3 9 524	6,736 13 5 681	400	6,729 7 4 955	6,723 1 7 320	6,714 12 0 737
8,439 8 11 504	8,430 4 8 905	8,421 0 10 105	500	8,411 13 3 194	8,402 10 0 1 8	8,393 7 0 984
10,127 6 7 235	10,116 5 3 255	10,105 4 2 526	600	10,094 3 1 423	10,083 2 4 989	10,072 2 1 180
11,815 6 1 846	11,802 6 7 666	11,789 7 6 947	700	11,776 8 11 671	11,765 10 9 821	11,750 13 1 377
13,503 4 8 967	13,483 7 7 047	13,473 10 11 368	800	13,458 14 9 910	13,444 3 2 652	13,429 8 1 574
15,191 3 4 088	15,174 8 6 428	15,167 14 3 789	900	15,141 4 8 149	15,124 11 7 484	15,108 3 1 770
16,879 11 1 209	16,860 9 5 809	16,842 1 8 211	1,000	16,823 10 6 388	16,805 4 0 815	16,786 14 1 987
33,759 3 10 417	33,721 2 11 618	33,684 3 4 421	2,000	33,647 5 0 755	33,610 8 0 639	33,573 12 3 934
50,637 5 9 626	50,561 12 5 427	50,526 5 0 632	3,000	50,470 15 7 168	50,415 12 0 945	50,360 10 5 902
67,516 7 8 831	67,442 11 5 236	67,368 8 8 842	4,000	67,294 10 1 551	67,221 0 1 560	67,147 8 7 889
84,395 9 8 044	84,302 15 5 045	84,210 8 5 043	5,000	84,118 4 7 939	84,026 4 1 575	83,934 6 9 836
1,01,274 11 7 255	1,01,163 8 10 854	1,01,052 10 1 263	6,000	1,00,941 15 2 326	1,00,831 8 1 891	1,00,721 41 1 803
1,18,153 13 6 462	1,18,024 2 4 663	1,17,894 11 9 474	7,000	1,17,765 9 8 714	1,17,656 12 2 208	1,17,508 3 1 770
1,35,039 15 5 670	1,34,884 10 10 474	1,34,736 13 5 684	8,000	1,34,589 4 3 102	1,34,442 0 2 621	1,34,295 1 3 738
1,51,912 1 4 979	1,51,745 5 4 261	1,51,578 15 1 895	9,000	1,51,412 14 9 491	1,51,247 4 2 836	1,51,081 15 5 705
1,68,791 3 4 683	1,68,605 14 10 090	1,68,421 0 10 105	10,000	1,68,236 9 3 377	1,68,053 8 3 151	1,67,868 13 7 672

POUNDS STERLING INTO RUPEES.

Rs. 2 $\frac{1}{4}$ d.	Rs. 2 $\frac{1}{2}$ d.	Rs. 2 $\frac{3}{4}$ d.	Amount.	Rs. 2 $\frac{1}{4}$ d.	Rs. 2 $\frac{1}{2}$ d.	Rs. 2 $\frac{3}{4}$ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 354	3 350	3 348	Far. 1	3 343	3 339	3 335
6 707	6 700	6 693	2	6 685	6 678	6 671
10 061	10 050	10 039	3	10 028	10 017	10 006
1 1 415	1 1 400	1 1 386	Pen. 1	1 1 371	1 1 357	1 1 342
2 2 830	2 2 800	2 2 771	2	2 2 742	2 2 713	2 2 684
3 4 245	3 4 201	3 4 157	3	3 4 113	3 4 070	3 4 028
4 5 659	4 5 601	4 5 542	4	4 5 484	4 5 426	4 5 368
5 7 074	5 7 001	5 6 928	5	5 6 855	5 6 783	5 6 710
6 8 489	6 8 401	6 8 314	6	6 8 220	6 8 139	6 8 052
7 9 904	7 9 802	7 9 699	7	7 9 597	7 9 496	7 9 394
8 11 319	8 11 202	8 11 085	8	8 10 982	8 10 852	8 10 716
10 0 734	10 0 612	10 0 471	9	10 0 339	10 0 209	10 0 078
11 2 148	11 2 002	11 1 856	10	11 1 711	11 1 565	11 1 420
12 3 563	12 3 402	12 3 242	11	12 3 082	12 2 922	12 2 762
13 4 978	13 4 803	13 4 627	Shug. 1	13 4 453	13 4 278	13 4 104
14 6 393	14 6 205	14 6 025	2	14 5 805	14 5 627	14 5 448
15 7 808	15 7 608	15 7 425	3	15 7 242	15 7 063	15 6 884
16 9 223	16 9 013	16 8 825	4	16 8 642	16 8 463	16 8 284
17 10 638	17 10 418	17 10 225	5	17 10 042	17 9 863	17 9 684
18 12 053	18 11 823	18 11 625	6	18 11 457	18 11 278	18 11 099
19 13 468	19 13 228	19 13 025	7	19 12 882	19 12 703	19 12 524
20 14 883	20 14 633	20 14 425	8	20 14 242	20 14 063	20 13 884
21 16 298	21 16 038	21 15 825	9	21 15 642	21 15 463	21 15 284
22 17 713	22 17 443	22 17 225	10	22 16 857	22 16 678	22 16 499
23 19 128	23 18 858	23 18 635	11	23 18 272	23 18 093	23 17 914
24 20 543	24 20 263	24 20 035	12	24 19 687	24 19 508	24 19 329
25 21 958	25 21 678	25 21 445	13	25 21 102	25 20 923	25 20 744
26 23 373	26 23 093	26 22 860	14	26 22 517	26 22 338	26 22 159
27 24 788	27 24 508	27 24 275	15	27 23 932	27 23 753	27 23 574
28 26 203	28 25 923	28 25 690	16	28 25 347	28 25 168	28 24 989
29 27 618	29 27 338	29 27 105	17	29 26 762	29 26 583	29 26 404
30 29 033	30 28 753	30 28 520	18	30 28 177	30 27 998	30 27 819
31 30 448	31 30 168	31 29 935	19	31 29 592	31 29 413	31 29 234
32 31 863	32 31 583	32 31 350	20	32 31 007	32 30 828	32 30 649
33 33 278	33 33 008	33 32 775	21	33 32 422	33 32 243	33 32 064
34 34 693	34 34 413	34 34 180	22	34 33 837	34 33 658	34 33 479
35 36 108	35 35 828	35 35 595	23	35 35 252	35 35 073	35 34 894
36 37 523	36 37 243	36 37 010	24	36 36 667	36 36 488	36 36 309
37 38 938	37 38 658	37 38 425	25	37 38 082	37 37 903	37 37 724
38 40 353	38 40 073	38 39 840	26	38 39 497	38 39 318	38 39 139
39 41 768	39 41 488	39 41 255	27	39 40 912	39 40 733	39 40 554
40 43 183	40 42 903	40 42 670	28	40 42 327	40 42 148	40 41 969
41 44 598	41 44 318	41 44 085	29	41 43 742	41 43 563	41 43 384
42 46 013	42 45 733	42 45 500	30	42 45 157	42 44 978	42 44 799
43 47 428	43 47 148	43 46 915	31	43 46 572	43 46 393	43 46 214
44 48 843	44 48 563	44 48 330	32	44 47 987	44 47 808	44 47 629
45 50 258	45 49 978	45 49 745	33	45 49 402	45 49 223	45 49 044
46 51 673	46 51 393	46 51 160	34	46 50 817	46 50 638	46 50 459
47 53 088	47 52 808	47 52 575	35	47 52 232	47 52 053	47 51 874
48 54 503	48 54 223	48 53 990	36	48 53 647	48 53 468	48 53 289
49 55 918	49 55 638	49 55 405	37	49 55 062	49 54 883	49 54 704
50 57 333	50 57 053	50 56 820	38	50 56 477	50 56 298	50 56 119
51 58 748	51 58 468	51 58 235	39	51 57 892	51 57 713	51 57 534
52 60 163	52 59 883	52 59 650	40	52 59 307	52 59 128	52 58 949
53 61 578	53 61 298	53 61 065	41	53 60 722	53 60 543	53 60 364
54 62 993	54 62 713	54 62 480	42	54 62 137	54 61 958	54 61 779
55 64 408	55 64 128	55 63 895	43	55 63 552	55 63 373	55 63 194
56 65 823	56 65 543	56 65 310	44	56 64 967	56 64 788	56 64 609
57 67 238	57 66 958	57 66 725	45	57 66 382	57 66 203	57 66 024
58 68 653	58 68 373	58 68 140	46	58 67 797	58 67 618	58 67 439
59 70 068	59 69 788	59 69 555	47	59 69 212	59 69 033	59 68 854
60 71 483	60 71 203	60 70 970	48	60 70 627	60 70 448	60 70 269
61 72 898	61 72 618	61 72 385	49	61 72 042	61 71 863	61 71 684
62 74 313	62 74 033	62 73 800	50	62 73 457	62 73 278	62 73 099
63 75 728	63 75 448	63 75 215	51	63 74 872	63 74 693	63 74 514
64 77 143	64 76 863	64 76 630	52	64 76 287	64 76 108	64 75 929
65 78 558	65 78 278	65 78 045	53	65 77 702	65 77 523	65 77 344
66 79 973	66 79 693	66 79 460	54	66 79 117	66 78 938	66 78 759
67 81 388	67 81 108	67 80 875	55	67 80 532	67 80 353	67 80 174
68 82 803	68 82 523	68 82 290	56	68 81 947	68 81 768	68 81 589
69 84 218	69 83 938	69 83 705	57	69 83 362	69 83 183	69 83 004
70 85 633	70 85 353	70 85 120	58	70 84 777	70 84 598	70 84 419
71 87 048	71 86 768	71 86 535	59	71 86 192	71 86 013	71 85 834
72 88 463	72 88 183	72 87 950	60	72 87 607	72 87 428	72 87 249
73 89 878	73 89 598	73 89 365	61	73 89 022	73 88 843	73 88 664
74 91 293	74 91 013	74 90 780	62	74 90 437	74 90 258	74 90 079
75 92 708	75 92 428	75 92 195	63	75 91 852	75 91 673	75 91 494
76 94 123	76 93 843	76 93 610	64	76 93 267	76 93 088	76 92 909
77 95 538	77 95 258	77 95 025	65	77 94 682	77 94 503	77 94 324
78 96 953	78 96 673	78 96 440	66	78 96 097	78 95 918	78 95 739
79 98 368	79 98 088	79 97 855	67	79 97 512	79 97 333	79 97 154
80 99 783	79 99 503	79 99 270	68	80 98 927	80 98 748	80 98 569
81 101 198	81 100 918	81 100 685	69	81 100 342	81 100 163	81 100 004
82 102 613	82 102 333	82 102 100	70	82 101 757	82 101 578	82 101 399
83 104 028	83 103 748	83 103 515	71	83 103 172	83 102 993	83 102 814
84 105 443	84 105 163	84 104 930	72	84 104 587	84 104 408	84 104 229
85 106 858	85 106 578	85 106 345	73	85 106 002	85 105 823	85 105 644
86 108 273	86 107 993	86 107 760	74	86 107 417	86 107 238	86 107 059
87 109 688	87 109 408	87 109 175	75	87 108 832	87 108 653	87 108 474
88 111 103	88 110 823	88 110 590	76	88 110 247	88 110 068	88 109 889
89 112 518	89 112 238	89 112 005	77	89 111 662	89 111 483	89 111 304
90 113 933	89 113 653	89 113 420	78	90 113 077	90 112 898	90 112 719
91 115 348	90 115 068	90 114 835	79	91 114 492	91 114 313	91 114 134
92 116 763	90 116 483	90 116 250	80	92 115 907	92 115 728	92 115 549
93 118 178	91 117 903	91 117 670	81	93 117 322	93 117 143	93 116 964
94 119 593	91 119 318	91 119 085	82	94 118 737	94 118 558	94 118 379
95 121 008	92 120 733	92 120 500	83	95 120 152	95 119 973	95 119 794
96 122 423	92 122 148	92 121 915	84	96 121 567	96 121 388	96 121 209
97 123 838	92 123 563	92 123 330	85	97 122 982	97 122 803	97 122 624
98 125 253	93 124 978	93 124 745	86	98 124 397	98 124 218	98 124 039
99 126 668	93 126 393	93 126 160	87	99 125 812	99 125 633	99 125 454
100 128 083	94 127 808	94 127 575	88	100 127 227	100 127 048	100 126 869
101 129 498	94 129 223	94 128 990	89	101 128 642	101 128 463	101 128 284
102 130 913	95 130 638	95 130 405	90	102 130 057	102 129 878	102 129 699
103 132 328	95 132 053	95 131 820	91	103 131 472	103 131 293	103 131 114
104 133 743	96 133 468	96 133 235	92	104 132 887	104 132 708	104 132 529
105 135 158	96 134 883	96 134 650	93	105 134 302	105 134 123	105 133 944
106 136 573	97 136 298	97 136 065	94	106 135 717	106 135 538	106 135 359
107 137 988	97 137 713	97 137 480	95	107 137 132	107 136 953	107 136 774
108 139 403	98 139 128	98 138 895	96	108 138 547	108 138 368	108 138 189
109 140 818	98 140 543	98 140 310	97	109 139 962	109 139 783	109 139 604
110 142 233	99 141 958	99 141 725	98	110 141 377	110 141 198	110 141 019
111 143 648	99 143 373	99 143 140	99	111 142 792	111 142 613	111 142 434
112 145 063	100 144 788	100 144 555	100	112 144 207	112 144 028	112 143 849
113 146 478	100 146 203	100 145 970	101	113 145 622	113 145 443	113 145 264
114 147 893	101 147 618	101 147 385	102	114 147 037	114 146 858	114 146 679
115 149 308	101 149 033	101 148 800	103	115 148 452	115 148 273	115 148 094
116 150 723	102 150 448	102 150 215	104	116 149 867	116 149 688	116 149 509
117 152 138	102 151 863	102 151 630	105	117 151 282	117 151 103	117 150 924
118 153 553	103 153 278	103 153 045	106	118 152 697	118 152 518	118 152 339
119 154 968	103 154 693	103 154 460	107	119 154 112	119 153 933	119 153 754
120 156 383	104 156 108	104 155 875	108	120 155 527	120 155 348	120 155 169

POUNDS STERLING INTO RUPEES.

Rs. 2 1/4 d.	Rs. 2 1/2 d.	Rs. 2 7/8 d.	Amount.	Rs. 2 1/4 d.	Rs. 2 1/2 d.	Rs. 2 1/4 d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 322	3 328	3 325	Far. 1	3 321	3 317	3 314
6 664	6 657	6 649	2	6 642	6 635	6 628
9 996	9 985	9 974	3	9 963	9 952	9 942
1 1 328	1 1 313	1 1 299	Pen. 1	1 1 284	1 1 270	1 1 256
2 2 655	2 2 626	2 2 597	2	2 2 597	2 2 540	2 2 511
3 3 983	3 3 939	3 3 896	3	3 3 853	3 3 810	3 3 767
4 4 310	4 4 252	4 4 195	4	4 4 187	4 4 180	4 4 183
5 5 638	5 5 566	5 5 494	5	5 5 422	5 5 350	5 5 278
6 6 965	6 6 879	6 6 782	6	6 6 705	6 6 620	6 6 534
7 7 293	7 7 192	7 7 991	7	7 7 890	7 7 890	7 7 890
8 10 620	8 10 505	8 10 390	8	8 10 275	8 10 160	8 10 045
9 11 948	9 11 818	9 11 688	9	9 11 559	9 11 430	9 11 301
11 12 75	11 11 131	11 10 987	10	11 10 813	11 10 700	11 10 587
12 2 603	12 2 444	12 2 286	11	12 2 128	12 1 970	12 1 812
13 3 931	13 3 737	13 3 584	Shilg. 1	13 3 412	13 3 240	13 3 088
110 7 861	110 7 515	110 7 169	2	110 6 824	110 6 478	110 6 132
2 7 11 792	2 7 11 722	2 7 10 753	3	2 7 10 236	2 7 9 719	2 7 9 204
3 5 3 722	3 5 3 024	3 5 2 338	4	3 5 1 648	3 5 0 959	3 5 0 272
4 2 7 653	4 2 6 737	4 2 5 922	5	4 2 5 069	4 2 4 199	4 2 3 340
4 15 11 534	4 15 10 544	4 15 9 506	6	4 15 8 471	4 15 7 438	4 15 6 408
5 13 3 514	5 13 2 331	5 13 1 051	7	5 12 11 833	5 12 10 678	5 12 9 478
6 10 7 445	6 10 6 059	6 10 4 675	8	6 10 3 295	6 10 1 918	6 10 0 544
7 7 11 375	7 7 9 816	7 7 8 260	9	7 7 6 707	7 7 5 157	7 7 3 612
8 5 3 306	8 5 1 573	8 4 11 844	10	8 4 10 119	8 4 8 897	8 4 6 680
9 2 7 236	9 2 5 330	9 2 3 429	11	9 2 1 531	9 1 11 637	9 1 9 748
9 15 11 67	9 15 9 088	9 15 7 013	12	9 15 4 943	9 15 2 877	9 15 0 816
10 13 3 098	10 13 8 845	10 12 10 597	13	10 12 3 355	10 12 6 117	10 12 8 888
11 10 7 028	11 10 4 402	11 10 2 182	14	11 9 11 763	11 9 9 356	11 9 6 951
12 7 10 959	12 7 8 360	12 7 5 766	15	12 7 3 178	12 7 0 596	12 6 10 012
13 5 2 889	13 5 0 117	13 4 9 351	16	13 4 6 590	13 4 3 838	13 4 1 087
14 2 6 820	14 2 3 874	14 2 0 935	17	14 1 10 002	14 1 7 076	14 1 4 155
14 15 10 751	14 15 7 632	14 15 4 520	18	14 15 1 414	14 14 10 215	14 14 7 223
15 13 2 661	15 12 11 399	15 12 8 104	19	15 12 4 826	15 12 1 555	15 11 10 291
16 10 6 612	16 10 3 146	16 9 11 688	£ 1	16 9 8 233	16 9 4 795	16 9 1 358
33 5 1 223	33 4 6 933	33 3 11 377	2	33 3 4 478	33 2 8 590	33 2 2 78
49 15 7 835	49 14 9 439	49 13 11 065	3	49 13 0 714	49 12 2 364	49 11 4 078
66 13 2 447	66 9 0 685	66 7 10 728	4	66 6 8 921	66 5 7 179	66 4 5 437
83 4 9 059	83 3 3 731	83 1 10 442	5	83 0 5 189	82 14 11 974	82 13 6 798
99 15 3 670	99 13 6 878	99 11 10 130	6	99 10 4 427	99 8 4 755	99 6 8 155
116 9 10 282	116 7 10 024	116 5 9 818	7	116 3 9 665	116 1 9 594	115 15 9 515
133 4 4 894	133 2 1 176	132 15 9 506	8	133 13 5 902	132 12 2 359	132 8 10 874
149 14 1 505	149 12 4 818	149 9 9 195	9	149 7 2 140	149 4 7 153	149 2 0 833
166 9 6 117	166 6 7 463	166 3 8 833	10	166 0 10 978	165 13 11 948	165 11 1 592
323 3 0 234	323 13 2 925	322 7 5 766	20	323 1 8 757	321 11 11 896	321 6 3 184
499 12 6 551	499 8 10 388	498 11 2 649	30	499 2 7 135	497 9 11 844	497 1 4 777
666 6 0 469	665 10 5 850	664 14 11 532	40	664 3 5 514	663 7 11 793	662 12 6 369
832 15 6 586	832 1 1 313	831 2 8 416	50	830 4 3 892	829 5 11 741	828 7 7 081
999 9 0 703	998 7 8 776	997 6 5 299	60	996 5 2 270	995 3 11 689	994 2 9 568
1,166 2 6 820	1,164 14 4 233	1,163 10 2 182	70	1,162 6 0 649	1,161 1 11 637	1,159 13 11 146
1,332 12 0 937	1,331 4 11 701	1,329 13 11 066	80	1,328 6 11 027	1,326 15 11 585	1,325 9 0 738
1,499 5 7 054	1,497 11 7 164	1,496 1 7 948	90	1,494 7 9 405	1,492 13 11 533	1,491 4 2 330
1,665 15 1 171	1,664 2 2 826	1,662 5 4 831	100	1,660 8 7 784	1,658 11 11 482	1,656 15 3 922
3,331 14 2 343	3,328 4 5 252	3,324 10 9 632	200	3,321 1 3 565	3,317 7 10 963	3,313 14 7 345
4,997 13 3 514	4,992 6 7 879	4,987 0 2 493	300	4,981 9 11 351	4,976 3 10 445	4,970 13 11 767
6,663 12 4 635	6,655 8 10 505	6,649 5 7 32	400	6,642 2 7 135	6,634 15 9 927	6,627 13 8 689
8,329 11 5 867	8,320 11 1 131	8,311 11 0 156	500	8,302 11 2 919	8,293 11 9 408	8,284 12 7 612
9,995 10 7 028	9,984 13 3 757	9,974 6 4 987	600	9,963 3 10 703	9,952 7 8 890	9,941 11 11 534
11,661 9 8 200	11,648 15 6 384	11,636 5 9 818	700	11,623 12 6 498	11,611 3 8 871	11,598 11 3 456
13,327 8 9 371	13,313 1 0 010	13,298 11 2 649	800	13,284 5 2 270	13,269 15 7 858	13,255 10 7 379
14,993 7 10 542	14,977 3 11 638	14,961 0 7 431	900	14,944 13 10 004	14,928 11 7 384	14,913 9 11 301
16,659 6 11 714	16,641 6 2 262	16,623 6 0 312	1,000	16,605 6 5 838	16,587 7 6 816	16,569 9 3 223
33,318 13 11 427	33,282 12 4 524	33,246 12 0 623	2,000	33,219 12 11 676	33,174 15 1 633	33,139 2 6 447
49,978 4 11 141	49,924 2 6 787	49,870 2 0 935	3,000	49,816 3 5 514	49,762 6 8 449	49,708 11 9 670
66,637 11 10 855	66,565 8 9 049	66,493 8 1 247	4,000	66,421 9 11 351	66,349 14 3 266	66,278 6 0 693
83,297 2 10 586	83,206 14 11 311	83,116 14 1 558	5,000	83,027 0 6 189	82,937 5 10 082	82,847 14 4 117
99,956 9 10 282	99,843 5 1 573	99,740 4 1 870	6,000	99,632 6 11 027	99,524 13 4 898	99,417 7 7 240
1,16,615 0 9 966	1,16,489 11 3 335	1,16,363 10 2 182	7,000	1,16,247 13 4 865	1,16,112 4 11 715	1,15,987 0 10 663
1,33,275 7 9 709	1,33,131 1 6 098	1,32,987 0 2 493	8,000	1,32,843 3 10 703	1,32,699 12 6 531	1,32,556 10 1 786
1,49,954 14 9 423	1,49,772 7 8 860	1,49,610 6 2 805	9,000	1,49,443 10 4 540	1,49,287 4 1 348	1,49,126 3 5 010
1,66,594 5 9 137	1,66,413 13 10 622	1,66,233 12 3 117	10,000	1,66,054 0 10 978	1,65,874 11 8 164	1,65,695 12 8 233

POUNDS STERLING INTO RUPEES.

Rs. 2 $\frac{1}{2}$ l.	Rs. 2 $\frac{3}{4}$ l.	Rs. 2 $\frac{11}{16}$ l.	Amount.	Rs. 2 $\frac{5}{8}$ l.	Rs. 2 $\frac{9}{16}$ l.	Rs. 2 $\frac{3}{4}$ l.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 310	3 307	3 303	Far. 1	3 307	3 298	3 293
6 621	6 614	6 606	2	6 599	6 592	6 585
9 931	9 920	9 909	3	9 899	9 888	9 878
1 1 241	1 1 227	1 1 213	Pen. 1	1 1 189	1 1 185	1 1 170
2 2 453	2 2 451	2 2 420	2	2 2 397	2 2 399	2 2 341
3 3 721	3 3 681	3 3 539	3	3 3 596	3 3 554	3 3 511
4 4 966	4 4 909	4 4 852	4	4 4 785	4 4 738	4 4 683
5 5 207	5 5 138	5 5 065	5	5 5 094	5 5 023	5 5 052
6 6 418	6 6 363	6 6 277	6	6 6 192	6 6 107	6 6 023
7 7 690	7 7 590	7 7 489	7	7 7 391	7 7 292	7 7 193
8 8 921	8 8 817	8 8 703	8	8 8 590	8 8 476	8 8 363
9 11 172	9 11 044	9 10 916	9	9 10 788	9 10 651	9 10 534
11 0 414	11 0 271	11 0 129	10	10 11 845	10 11 645	10 11 704
12 1 655	12 1 498	12 1 342	11	12 1 186	12 1 030	12 0 875
13 2 897	13 2 726	13 2 555	Shilg. 1	13 2 385	13 2 215	13 2 045
110 5 793	110 5 451	110 5 110	2	110 4 799	110 4 429	110 4 090
2 7 8 690	2 7 8 177	2 7 7 685	3	2 7 7 154	2 7 6 644	2 7 6 134
3 4 11 536	3 4 10 902	3 4 10 219	4	3 4 9 833	3 4 8 938	3 4 8 180
4 2 2 483	4 2 1 648	4 2 0 774	5	4 1 11 233	4 1 10 078	4 1 10 225
4 15 5 379	4 15 4 353	4 15 3 349	6	4 15 2 307	4 15 1 288	4 15 0 270
5 12 8 276	5 12 7 079	5 12 5 884	7	5 12 4 692	5 12 3 502	5 12 2 315
6 9 11 172	6 9 9 804	6 9 8 439	8	6 9 7 078	6 9 5 717	6 9 4 380
7 7 2 039	7 7 0 530	7 7 0 094	9	7 6 9 481	7 6 7 931	7 6 6 445
8 4 4 995	8 4 3 455	8 4 1 548	10	8 3 11 845	8 3 10 146	8 3 8 450
9 1 7 682	9 1 5 981	9 1 4 103	11	9 1 2 230	9 1 0 361	9 0 10 495
9 14 10 759	9 14 8 706	9 14 6 658	12	9 14 4 614	9 14 2 575	9 14 0 540
10 12 1 655	10 11 11 432	10 11 9 213	13	10 11 8 999	10 11 4 790	10 11 2 555
11 9 4 552	11 9 2 157	11 8 11 768	14	11 8 9 353	11 8 7 004	11 8 4 683
12 6 7 448	12 6 4 883	12 6 2 323	15	12 6 11 768	12 6 9 219	12 6 6 575
13 13 10 844	13 13 7 408	13 13 4 877	16	13 8 2 153	13 8 11 433	13 8 2 520
14 1 1 241	14 0 10 324	14 0 7 432	17	14 0 4 537	14 0 1 648	14 0 10 765
14 14 4 138	14 14 1 059	14 13 9 987	18	14 13 8 922	14 13 5 863	14 13 0 310
15 11 7 034	15 11 3 785	15 11 0 542	19	15 10 9 306	15 10 6 077	15 10 2 885
16 8 9 931	16 8 6 510	16 8 3 097	£ 1	16 7 11 691	16 7 8 292	16 7 4 900
33 1 7 602	33 1 0 020	33 0 6 194	2	32 15 11 831	32 15 4 554	32 14 9 831
49 10 5 793	49 9 7 531	49 8 9 290	3	49 7 11 072	49 7 0 876	49 6 8 701
65 3 3 721	65 2 2 041	65 1 0 387	4	65 15 10 763	65 14 9 187	65 13 7 651
82 12 1 655	82 10 8 55	82 9 3 484	5	82 7 10 455	82 6 5 459	82 5 0 502
99 4 11 568	99 3 3 051	99 1 6 581	6	88 15 10 144	88 14 1 751	88 12 5 402
115 13 9 517	115 11 9 572	115 9 9 677	7	115 7 9 835	115 5 10 043	115 3 10 302
132 6 7 448	132 4 4 082	132 2 0 774	8	131 15 9 525	131 13 6 335	131 11 3 203
148 15 5 379	148 12 10 592	148 10 3 871	9	148 7 9 216	148 5 2 627	148 3 8 103
165 8 3 310	165 5 5 102	165 2 6 968	10	164 15 8 907	164 12 10 918	164 10 1 003
321 0 8 621	320 10 10 265	320 5 1 935	20	329 15 5 613	329 9 9 837	329 4 2 006
496 8 9 931	496 0 8 307	495 7 8 903	30	494 15 2 720	494 6 8 755	493 14 3 010
662 1 1 241	661 5 8 409	660 10 3 871	40	659 14 11 846	659 3 7 674	658 8 4 018
827 9 4 552	826 11 1 511	825 12 10 839	50	824 14 8 623	824 0 6 592	823 2 5 016
993 1 7 862	992 0 6 814	990 15 5 006	60	989 14 5 439	988 13 5 511	987 12 6 019
1,158 9 11 172	1,157 5 11 716	1,156 2 0 774	70	1,154 14 2 346	1,153 10 4 229	1,152 6 7 023
1,324 2 2 483	1,322 11 4 518	1,321 4 7 742	80	1,319 13 11 252	1,318 7 3 348	1,317 0 8 026
1,499 10 5 793	1,498 0 9 920	1,496 7 2 710	90	1,494 13 8 159	1,493 4 2 266	1,491 10 9 029
1,655 2 9 103	1,653 6 3 023	1,651 9 9 677	100	1,649 13 5 066	1,648 1 1 185	1,646 4 10 332
3,310 5 8 207	3,306 12 6 044	3,303 3 7 355	200	3,299 10 10 131	3,296 2 2 369	3,292 9 8 164
4,965 8 3 310	4,960 2 9 068	4,954 13 5 032	300	4,949 8 3 197	4,944 3 3 554	4,938 14 6 195
6,620 11 0 414	6,613 9 0 090	6,606 7 2 710	400	6,599 5 8 263	6,592 4 4 738	6,585 3 4 129
8,275 13 9 517	8,268 15 3 113	8,261 10 3 357	500	8,249 3 1 326	8,240 5 5 923	8,231 8 2 161
9,931 0 6 621	9,920 5 6 136	9,909 10 10 065	600	9,899 0 6 393	9,888 6 7 107	9,877 13 0 193
11,586 3 3 724	11,573 11 9 156	11,561 4 7 742	700	11,448 13 11 459	11,546 7 8 292	11,524 11 0 235
13,241 6 6 828	13,227 2 0 181	13,212 14 5 419	800	13,198 11 4 524	13,184 8 9 476	13,170 6 8 257
14,896 8 9 931	14,880 8 3 203	14,864 3 8 097	900	14,848 8 9 926	14,832 9 10 661	14,816 11 6 239
16,551 11 7 034	16,533 14 6 226	16,516 2 0 677	1,000	16,498 6 2 655	16,480 10 11 845	16,463 0 4 332
33,103 7 2 069	33,057 13 0 4 2	33,032 4 1 545	2,000	32,996 12 5 810	32,981 5 11 691	32,966 0 8 643
49,655 2 9 103	49,601 11 6 675	49,549 6 2 233	3,000	49,495 2 7 766	49,442 0 11 516	49,389 1 0 965
66,206 14 4 138	66,135 10 0 904	66,064 8 3 097	4,000	65,993 8 10 621	65,922 11 11 382	65,852 1 5 286
82,758 9 11 172	82,669 8 7 130	82,583 10 3 871	5,000	82,491 15 1 276	82,403 6 11 227	82,315 1 9 608
99,310 6 6 207	99,203 7 1 350	99,096 12 4 646	6,000	98,990 5 3 391	98,834 11 10 073	98,778 2 1 929
1,15,863 1 1 241	1,15,737 5 7 552	1,15,612 14 5 419	7,000	1,15,483 11 6 586	1,15,364 12 10 918	1,15,241 2 6 251
1,32,419 12 8 270	1,32,271 4 1 805	1,32,129 0 6 194	8,000	1,31,957 1 9 242	1,31,845 7 10 764	1,31,724 21 0 577
1,48,965 8 3 310	1,48,805 2 8 034	1,48,645 2 6 983	9,000	1,48,485 7 11 897	1,48,326 2 10 609	1,48,167 3 2 894
1,65,517 3 10 345	1,65,339 1 2 260	1,65,161 4 7 732	10,000	1,64,983 14 2 552	1,64,808 13 10 455	1,64,630 8 7 416

POUNDS STERLING INTO RUPEES.

Rs. A.P.D.P.	Rs. A.P.D.P.	Rs. A.P.D.P.	Amount.	Rs. A.P.D.P.	Rs. A.P.D.P.	Rs. A.P.D.P.
3 259	3 286	3 282	Far. 1	3 279	3 275	3 272
6 578	6 571	6 564	2	6 557	6 550	6 543
9 867	9 857	9 849	3	9 836	9 825	9 815
1 1 156	1 1 142	1 1 128	Pen. 1	1 1 114	1 1 100	1 1 086
2 2 313	2 2 264	2 2 256	2	2 2 228	2 2 200	2 2 173
3 3 469	3 3 427	3 3 384	3	3 3 343	3 3 301	3 3 259
4 4 625	4 4 569	4 4 513	4	4 4 457	4 4 401	4 4 345
5 5 782	5 5 711	5 5 641	5	5 5 571	5 5 501	5 5 431
6 6 938	6 6 853	6 6 769	6	6 6 635	6 6 601	6 6 518
7 7 094	7 7 996	7 7 897	7	7 7 799	7 7 701	7 7 604
8 8 251	8 8 138	8 8 026	8	8 8 914	8 8 802	8 8 690
9 10 407	9 10 280	9 10 154	9	9 10 028	9 9 902	9 9 776
10 11 563	10 11 442	10 11 232	10	10 11 142	10 11 022	10 10 863
12 0 719	12 0 685	12 0 410	11	12 0 256	12 0 102	11 11 949
13 1 876	13 1 707	13 1 533	Shilg. 1	13 1 370	13 1 228	13 1 085
110 3 752	110 3 414	110 3 077	2	110 2 741	110 2 405	110 2 070
2 7 5 627	2 7 5 121	2 7 4 615	3	2 7 4 111	2 7 3 608	2 7 3 103
3 4 7 503	3 4 6 828	3 4 6 154	4	3 4 5 491	3 4 4 810	3 4 4 141
4 1 9 379	4 1 8 535	4 1 7 692	5	4 1 8 052	4 1 7 1013	4 1 6 1576
4 14 11 255	4 14 10 242	4 14 9 231	6	4 14 8 222	4 14 7 215	4 14 6 211
5 12 1 131	5 11 11 949	5 11 10 769	7	5 11 9 592	5 11 8 418	5 11 7 246
6 9 3 008	6 9 1 656	6 9 1 306	8	6 8 10 663	6 8 9 620	6 8 8 281
7 6 4 682	7 6 3 364	7 6 1 846	9	7 6 0 333	7 5 10 823	7 5 9 318
8 3 6 753	8 3 5 070	8 3 3 385	10	8 3 1 703	8 3 0 026	8 2 10 351
9 0 8 634	9 0 6 778	9 0 4 923	11	9 0 3 074	8 15 13 228	8 15 11 387
9 13 10 510	9 13 8 433	9 13 6 452	12	9 13 4 444	9 13 2 431	9 13 0 422
10 11 0 845	10 10 10 190	10 10 8 000	13	10 10 5 814	10 10 3 633	10 10 1 457
11 8 2 261	11 7 11 597	11 7 9 533	14	11 7 7 185	11 7 4 836	11 7 2 482
12 5 4 187	12 5 1 604	12 4 11 077	15	12 4 8 555	12 4 6 038	12 4 3 562
13 2 6 013	13 2 3 311	13 2 0 615	16	13 1 9 925	13 1 7 241	13 1 4 527
13 15 7 889	13 15 5 018	13 15 2 154	17	13 14 11 296	13 14 8 443	13 14 5 597
14 12 9 744	14 12 6 725	14 12 3 692	18	14 13 0 608	14 11 9 646	14 11 6 682
15 9 11 849	15 9 8 432	15 9 5 231	19	15 9 2 636	15 8 10 849	15 8 7 687
16 7 1 516	16 6 10 139	16 6 6 769	20	16 6 3 407	16 6 0 051	16 5 8 708
22 14 3 032	22 13 8 278	22 13 1 533	21	22 12 6 813	22 12 0 102	22 11 5 406
49 5 4 548	49 4 6 417	49 3 8 303	22	49 3 10 220	49 2 0 154	49 1 2 109
65 12 6 064	65 11 4 556	65 10 3 077	23	65 9 1 626	65 8 0 205	65 6 10 812
82 3 7 530	82 2 2 895	82 0 9 846	24	81 15 5 033	81 14 0 255	81 12 7 514
95 10 9 093	95 9 0 834	95 7 4 615	25	98 5 8 440	98 4 3 307	98 2 4 277
115 1 10 642	114 15 10 973	114 13 11 385	26	114 11 11 843	114 10 0 368	114 8 0 920
131 9 0 125	131 6 9 112	131 4 6 154	27	131 2 3 353	131 0 0 409	130 13 9 633
148 0 1 645	147 13 7 251	147 11 0 223	28	147 8 6 660	147 6 0 461	147 3 6 326
164 7 3 161	164 4 5 390	164 1 7 692	29	163 14 10 066	163 12 0 512	163 9 8 021
328 14 6 321	328 8 10 731	328 3 3 385	30	327 13 8 132	327 8 1 023	327 2 6 058
498 5 9 432	498 13 4 171	498 4 11 077	31	491 12 6 199	491 4 1 536	490 11 9 016
657 13 0 642	657 1 9 551	656 6 4 769	32	655 11 4 265	655 0 2 047	654 5 0 115
822 4 3 303	821 6 2 952	820 8 2 462	33	819 10 2 331	818 12 2 559	817 14 3 144
936 11 6 664	935 10 8 342	934 9 10 154	34	983 9 0 397	982 8 3 070	981 7 6 172
1,151 2 10 124	1,149 15 1 735	1,148 11 5 846	35	1,147 7 10 463	1,146 4 3 532	1,145 0 9 201
1,315 10 1 283	1,314 3 7 123	1,312 13 1 533	36	1,311 6 8 529	1,310 0 4 094	1,308 10 2 330
1,450 1 4 445	1,478 8 0 513	1,476 14 9 231	37	1,475 5 6 596	1,473 12 4 608	1,472 3 3 259
1,644 8 7 606	1,642 12 5 904	1,641 0 4 923	38	1,639 4 4 662	1,637 8 5 117	1,635 12 6 288
3,289 1 3 212	3,285 9 11 078	3,282 0 9 846	39	3,278 8 9 323	3,275 0 10 235	3,271 9 0 575
4,933 9 10 818	4,928 5 5 711	4,923 1 2 769	40	4,917 13 1 985	4,912 9 3 352	4,907 5 6 663
6,5 8 2 6424	6,571 1 11 615	6,564 1 7 692	41	6,557 1 6 647	6,550 1 8 469	6,543 2 1 150
8,222 11 2 020	8,214 14 5 519	8,205 2 0 615	42	8,196 5 11 308	8,187 10 1 536	8,178 14 7 438
9,867 3 9 636	9,853 10 11 422	9,846 2 5 538	43	9,835 10 3 970	9,825 2 6 704	9,814 11 1 725
11,511 12 6 242	11,499 7 5 326	11,487 2 10 462	44	11,474 14 8 432	11,462 10 11 821	11,450 7 8 013
13,156 5 0 845	13,142 3 11 230	13,128 3 3 385	45	13,114 3 1 293	13,100 3 4 938	13,083 4 2 300
14,800 13 8 434	14,785 0 5 134	14,769 3 8 303	46	14,753 7 5 955	14,737 11 10 056	14,722 0 8 568
16,445 6 4 060	16,427 12 11 037	16,410 4 1 231	47	16,392 11 10 617	16,375 4 3 173	16,357 13 2 375
32,890 12 8 120	32,855 9 10 078	32,820 3 2 462	48	32,785 7 9 234	32,750 8 6 345	32,715 10 5 751
49,336 3 0 180	49,293 6 9 112	49,230 12 6 692	49	49,178 3 7 851	49,125 12 9 518	49,073 7 8 233
65,731 9 4 240	65,711 3 8 150	65,641 0 4 923	50	65,670 15 6 467	65,601 1 0 691	65,431 4 11 502
82,226 15 8 310	82,139 0 7 187	82,051 4 6 154	51	81,963 11 5 084	81,876 5 3 364	81,789 2 2 377
98,672 6 0 330	98,566 13 6 225	98,481 8 7 285	52	98,356 7 3 701	98,251 9 7 026	98,145 15 5 282
1,15,17 12 4 420	1,14,994 10 5 262	1,14,871 12 8 315	53	1,14,749 3 2 318	1,14,626 13 10 209	1,14,504 12 8 128
1,31,563 2 8 480	1,31,422 7 4 299	1,31,282 0 9 846	54	1,31,141 15 0 935	1,31,002 2 1 382	1,30,862 9 11 003
1,48,008 9 0 540	1,47,850 4 3 337	1,47,692 4 11 077	55	1,47,554 10 11 552	1,47,377 6 4 554	1,47,220 7 1 879
1,64,453 15 4 600	1,64,278 1 2 871	1,64,102 9 0 305	56	1,63,927 6 10 159	1,63,752 10 7 727	1,63,578 4 4 744

POUNDS STERLING INTO RUPEES.

ls. 2 ¹¹ / ₁₆ d.	ls. 2 ⁴ / ₅ d.	ls. 2 ³ / ₈ d.	Amount.	ls. 2 ⁵ / ₁₆ d.	ls. 2 ³ / ₈ d.	ls. 2 ⁴ / ₅ d.
Rs. A. P. D.	Rs. A. P. D.	Rs. A. P. D.		Rs. A. P. D.	Rs. A. P. D.	Rs. A. P. D.
3208	3 265	3 261	Far. 1	3 254	3 254	3 251
6 536	6 529	6 524	2	6 515	6 508	6 501
9 804	9 794	9 788	3	9 773	9 768	9 752
1 1072	1 1 058	1 1 045	Pen. 1	1 1031	1 1 017	1 1 003
2 2 145	2 2 117	2 2 089	2	2 2 082	2 2 034	2 2 006
3 3 217	3 3 176	3 3 134	3	3 3 092	3 3 051	3 3 013
4 4 289	4 4 234	4 4 178	4	4 4 128	4 4 068	4 4 013
5 5 362	5 5 292	5 5 228	5	5 5 151	5 5 085	5 5 016
6 6 434	6 6 351	6 6 268	6	6 6 155	6 6 102	6 6 019
7 7 506	7 7 409	7 7 312	7	7 7 215	7 7 119	7 7 022
8 8 578	8 8 458	8 8 357	8	8 8 246	8 8 183	8 8 025
9 9 651	9 9 528	9 9 401	9	9 9 277	9 9 153	9 9 029
10 10 723	10 10 584	10 10 446	10	10 10 308	10 10 169	10 10 032
11 11 796	11 11 643	11 11 490	11	11 11 338	11 11 186	11 11 038
13 0 868	13 0 741	13 0 535	Shlg. 1	13 0 369	13 0 203	13 0 038
110 1 736	110 1 403	110 1 070	2	110 0 793	110 0 407	110 0 407
2 7 2604	2 7 2164	2 7 1805	3	2 7 1107	2 7 0 610	2 7 0 114
3 4 3472	3 4 2890	3 4 2140	4	3 4 1476	3 4 0 814	3 4 0 162
4 1 4340	4 1 3507	4 1 2 675	5	4 1 1845	4 1 1 017	4 1 0 192
4 14 5208	4 14 4203	4 14 3210	6	4 14 2214	4 14 1 220	4 14 0 229
5 11 6077	5 11 4610	5 11 3745	7	5 11 2583	5 11 1 424	5 11 0 287
6 8 6945	6 8 5611	6 8 4280	8	6 8 2952	6 8 1 627	6 8 0 305
7 5 7813	7 5 6312	7 5 4821	9	7 5 3321	7 5 1 831	7 5 0 343
8 2 8681	8 2 7014	8 2 5350	10	8 2 3690	8 2 2 034	8 2 0 381
8 15 959	8 15 7715	8 15 5 885	11	8 15 4 059	8 15 2 237	8 15 0 419
9 12 10417	9 12 8 416	9 12 6 420	12	9 12 4 428	9 12 2 441	9 12 0 457
10 9 11235	10 9 9 118	10 9 6 955	13	10 9 4 797	10 9 2 644	10 9 0 495
11 7 0 153	11 6 9 819	11 6 7 490	14	11 6 5 163	11 6 2 817	11 6 0 538
12 4 1021	12 3 10 521	12 3 8 025	15	12 3 5 536	12 3 3 051	12 3 0 571
13 1 1859	13 0 11 222	13 0 8 560	16	13 0 5 905	13 0 3 254	13 0 0 610
13 14 2757	13 13 11 923	13 13 9 095	17	13 13 6 274	13 13 3 458	13 13 0 643
14 11 2626	14 11 0 645	14 10 9 631	18	14 13 6 643	14 13 3 861	14 10 0 686
15 8 4494	15 8 1 323	15 7 10 168	19	15 7 7 012	15 7 3 895	15 7 0 724
16 5 5362	16 5 2 028	16 4 10 701	20	16 4 7 381	16 4 4 068	16 4 0 762
22 10 10 723	22 10 4 055	22 9 9 401	1	22 9 2 761	22 8 8 136	22 8 1 524
49 0 4 085	48 15 6 033	46 14 8 102	2	43 13 10 142	43 13 0 203	43 12 2 286
65 5 9 447	65 4 8 111	65 3 6 803	3	65 2 5 523	65 1 4 271	65 0 3 043
81 11 2 849	81 0 10 138	81 8 5 513	4	81 7 0 903	81 5 8 339	81 4 3 810
98 0 8 170	97 15 0 166	97 13 4 204	5	97 11 8 284	97 10 0 407	97 8 4 571
114 6 1 532	114 4 2 193	114 2 2 904	6	114 0 3 555	113 14 4 475	113 12 5 333
130 11 6 894	130 9 4 221	130 7 1 605	7	130 4 11 046	130 2 8 542	130 0 6 095
147 1 0 255	146 14 8 249	146 12 0 306	8	146 9 6 426	146 7 0 610	146 4 6 557
163 6 5 617	163 8 8 276	163 0 11 006	9	162 14 1 807	162 11 4 278	162 8 7 619
326 12 11 234	326 7 4 554	325 11 0 013	10	325 12 3 614	325 6 9 356	325 1 3 238
490 3 4 851	489 11 0 829	489 2 9 019	20	488 10 5 422	488 2 2 034	487 9 10 557
653 9 10 468	652 14 9 135	652 3 8 025	30	651 8 7 428	650 13 6 712	650 2 8 478
817 0 4 085	816 2 5 382	815 4 7 034	40	814 6 9 005	813 8 11 390	812 11 2 095
980 6 9 702	979 6 1 653	978 5 6 028	50	977 4 10 812	976 4 4 068	975 3 9 714
1,143 13 3 319	1,142 9 9 934	1,141 6 5 045	60	1,140 3 0 649	1,138 15 8 746	1,137 12 5 333
1,317 3 8 986	1,305 13 6 210	1,304 7 4 061	70	1,303 1 2 455	1,301 11 1 424	1,300 5 0 952
1,470 10 2 553	1,469 1 2 487	1,467 8 3 057	80	1,465 15 4 263	1,464 6 6 104	1,462 13 8 571
1,634 0 8 170	1,632 4 10 753	1,630 9 2 084	90	1,628 13 6 070	1,627 1 10 780	1,625 6 4 190
3,268 1 4 340	3,264 9 9 826	3,261 2 4 127	100	3,257 11 0 140	3,254 3 9 559	3,250 12 8 381
4,902 2 0 511	4,896 14 8 239	4,891 11 6 191	200	4,886 8 6 210	4,881 5 8 339	4,876 3 0 571
6,536 2 8 681	6,529 3 7 052	6,522 4 8 255	300	6,515 6 0 289	6,509 7 7 119	6,501 9 4 762
8,170 3 4 851	8,161 8 5 815	8,152 13 10 313	400	8,144 3 6 350	8,135 9 5 598	8,126 15 8 912
9,804 4 1 021	9,793 13 4 573	9,783 7 0 382	500	9,773 1 0 420	9,763 11 4 678	9,754 6 1 143
11,438 4 9 191	11,428 2 3 341	11,414 0 2 446	600	11,401 14 6 490	11,389 13 8 458	11,377 12 5 333
13,072 5 5 352	13,058 7 2 104	13,044 9 4 610	700	13,030 12 0 860	13,018 15 2 237	13,003 2 5 524
14,706 6 1 532	14,690 12 0 867	14,675 2 6 573	800	14,659 9 6 590	14,644 1 1 017	14,628 9 1 714
16,340 6 9 792	16,323 0 11 630	16,305 11 8 637	900	16,283 7 0 700	16,271 2 11 797	16,253 15 5 905
32,680 13 7 404	32,616 11 1260	32,611 7 5 274	1,000	32,576 14 1 490	32,542 5 11 593	32,507 14 11 810
49,021 4 5 106	48,969 2 10 891	48,917 3 1 811	2,000	48,865 5 2 100	48,813 8 11 390	48,761 14 5 714
65,361 11 2 819	65,292 3 10 521	65,224 14 10 548	3,000	65,153 12 2 800	65,034 11 11 186	65,015 13 11 619
81,702 2 0 511	81,615 4 10 151	81,528 10 7 135	4,000	81,442 3 3 499	81,355 14 10 983	81,269 13 5 524
98,042 8 10 213	97,938 5 9 751	97,834 8 8 322	5,000	97,730 10 4 199	97,697 1 10 780	97,553 12 11 439
1,14,382 15 7 915	1,14,261 6 9 411	1,14,140 2 0 459	6,000	1,14,019 1 4 599	1,13,898 4 10 578	1,13,777 12 5 333
1,31,723 6 5 617	1,30,554 7 9 041	1,30,445 13 9 096	7,000	1,30,307 8 5 599	1,30,169 7 10 373	1,30,031 11 11 238
1,47,083 13 3 819	1,46,907 8 8 672	1,46,751 9 5 732	8,000	1,46,595 15 6 299	1,46,440 10 10 169	1,46,285 11 5 143
1,63,404 4 1 021	1,63,230 9 8 302	1,63,057 5 2 355	9,000	1,62,884 6 6 999	1,62,711 13 9 966	1,62,539 10 11 038
			10,000			

POUNDS STERLING INTO RUPEES.

Rs. 2 $\frac{1}{2}$ d.		Rs. 2 $\frac{1}{4}$ d.		Rs. 2 $\frac{1}{8}$ d.		Amount.	Rs. 2 $\frac{1}{2}$ d.		Rs. 2 $\frac{1}{4}$ d.		Rs. 2 $\frac{1}{8}$ d.	
Rs.	A. P. D. P.	Rs.	A. P. D. P.	Rs.	A. P. D. P.		Rs.	A. P. D. P.	Rs.	A. P. D. P.	Rs.	A. P. D. P.
3 247		3 244		3 241		Far. 1	3 237		3 234		3 231	
6 495		6 488		6 481		2	6 474		6 467		6 461	
9 742		9 732		9 722		3	9 711		9 701		9 691	
1 0 989		1 0 979		1 0 969		Pen. 1	1 0 948		1 0 935		1 0 921	
2 1 979		2 1 951		2 1 924		2	2 1 897		2 1 889		2 1 842	
3 2 968		3 2 927		3 2 883		3	3 2 845		3 2 804		3 2 763	
4 3 958		4 3 903		4 3 848		4	4 3 793		4 3 739		4 3 685	
5 4 947		5 4 879		5 4 810		5	5 4 742		5 4 674		5 4 606	
6 5 937		6 5 854		6 5 772		6	6 5 690		6 5 608		6 5 527	
7 6 926		7 6 830		7 6 734		7	7 6 639		7 6 548		7 6 448	
8 7 915		8 7 809		8 7 699		8	8 7 587		8 7 475		8 7 369	
9 8 905		9 8 781		9 8 655		9	9 8 535		9 8 413		9 8 290	
10 9 894		10 9 757		10 9 620		10	10 9 484		10 9 347		10 9 211	
11 10 884		11 10 738		11 10 582		11	11 10 432		11 10 282		11 10 132	
12 11 873		12 11 709		12 11 544		Shilg. 1	12 11 380		12 11 217		12 11 054	
1 9 11 746		1 9 11 417		1 9 11 089		2	1 9 10 731		1 9 10 444		1 9 10 107	
2 6 11 619		2 6 11 126		2 6 10 633		3	2 6 10 141		2 6 9 651		2 6 9 161	
3 3 11 493		3 3 10 834		3 3 10 177		4	3 3 9 522		3 3 8 867		3 3 8 215	
4 0 11 366		4 0 10 543		4 0 9 722		5	4 0 8 932		4 0 8 084		4 0 7 268	
4 13 11 239		4 13 10 351		4 13 9 266		6	4 13 8 282		4 13 7 300		4 13 6 322	
5 10 11 112		5 10 9 960		5 10 8 810		7	5 10 7 663		5 10 6 616		5 10 5 575	
6 7 10 985		6 7 9 668		6 7 8 354		8	6 7 7 044		6 7 5 726		6 7 4 449	
7 4 10 858		7 4 9 377		7 4 7 899		9	7 4 6 444		7 4 4 952		7 4 3 453	
8 1 10 732		8 1 9 066		8 1 7 443		10	8 1 5 804		8 1 4 165		8 1 2 536	
8 14 10 605		8 14 8 794		8 14 6 987		11	8 14 5 184		8 14 3 385		8 14 1 590	
9 11 10 478		9 11 8 502		9 11 6 532		12	9 11 4 563		9 11 2 692		9 11 0 844	
10 10 10 351		10 8 8 211		10 8 6 076		13	10 8 3 945		10 8 1 819		10 7 11 697	
11 5 10 224		11 5 7 926		11 5 5 620		14	11 5 3 323		11 5 1 031		11 4 10 751	
12 2 10 097		12 2 7 628		12 2 5 165		15	12 2 2 706		12 2 0 255		12 1 9 844	
13 15 9 970		13 15 7 336		13 15 4 709		16	13 15 2 032		13 14 1 465		13 14 8 838	
14 12 9 844		14 12 7 045		14 12 4 253		17	14 12 1 467		14 11 10 656		14 11 7 912	
15 9 9 717		15 9 6 754		15 9 3 797		18	15 9 0 847		15 8 9 903		15 8 8 985	
16 6 9 590		16 6 6 468		16 6 3 342		19	16 6 0 228		16 5 9 120		16 5 8 019	
16 3 9 463		16 3 6 171		16 3 2 886		2	16 3 2 11 608		16 3 8 337		16 3 5 079	
32 7 9 328		32 7 0 342		32 6 5 772		2	32 5 11 216		32 5 4 674		32 4 10 145	
48 11 4 389		48 10 6 513		48 9 8 658		3	48 9 10 324		48 8 1 111		48 7 3 218	
64 15 1 854		64 14 0 634		64 13 11 544		4	64 11 10 432		64 10 9 347		64 9 8 290	
81 2 11 315		81 1 6 855		81 0 2 480		5	80 14 10 440		80 13 5 684		80 12 1 323	
97 6 8 778		97 5 1 026		97 3 5 316		6	97 1 9 548		97 0 2 021		96 14 6 345	
113 10 6 241		113 8 7 197		113 6 8 203		7	113 4 9 258		113 2 10 355		113 0 11 508	
129 14 3 704		129 12 1 369		129 9 11 089		8	129 7 8 864		129 5 6 690		129 3 4 580	
146 2 1 187		145 15 7 640		145 13 1 975		9	145 10 8 472		145 8 3 022		145 5 9 653	
162 5 10 830		162 3 1 711		162 0 4 861		10	161 13 8 080		161 10 1 388		161 8 2 736	
324 11 9 280		324 6 3 421		324 0 9 722		20	323 11 4 180		323 5 10 737		323 0 5 451	
487 1 7 895		486 9 5 132		486 1 2 582		30	485 9 0 240		485 0 10 105		484 8 8 177	
649 7 6 520		648 12 6 843		648 1 7 443		40	647 6 8 320		646 11 9 474		645 0 10 902	
811 13 5 150		810 15 8 553		810 2 3 304		50	809 4 4 400		808 6 8 842		807 9 1 628	
974 3 3 780		973 2 10 264		972 2 5 165		60	971 2 0 431		970 1 8 211		969 1 4 353	
1 136 9 2 410		1 135 5 11 976		1 134 2 10 035		70	1 132 15 8 531		1 131 12 7 579		1 130 9 7 079	
1 293 15 1 040		1 292 9 1 685		1 291 3 2 856		80	1 294 13 4 641		1 293 7 6 547		1 292 1 9 804	
1 461 4 11 670		1 459 12 3 396		1 458 8 7 747		90	1 456 11 0 721		1 455 2 6 816		1 454 0 10 530	
1 623 10 10 360		1 621 15 8 107		1 620 4 0 608		100	1 613 8 8 801		1 612 13 5 681		1 611 2 3 266	
3 247 5 8 605		3 243 14 10 213		3 240 8 1 215		200	3 237 1 5 622		3 233 10 11 368		3 230 4 6 511	
4 371 0 6 961		4 365 14 3 320		4 360 12 1 823		300	4 355 10 2 403		4 350 8 5 053		4 345 6 9 767	
6 494 11 5 201		6 487 13 8 427		6 481 0 2 430		400	6 474 2 11 203		6 467 5 10 737		6 460 9 1 022	
8 115 6 3 621		8 109 13 1 533		8 101 4 3 038		500	8 092 11 8 004		8 084 3 4 421		8 075 11 4 278	
9 742 1 1 501		9 731 12 6 640		9 721 8 3 646		600	9 711 4 4 805		9 701 0 10 106		9 690 13 7 533	
11 655 12 0 101		11 633 11 11 747		11 614 12 4 253		700	11 329 13 1 606		11 317 14 3 785		11 305 15 10 789	
12 959 6 10 402		12 975 11 4 853		12 962 0 4 861		800	12 943 5 10 407		12 934 11 9 474		12 924 1 2 044	
14 613 1 8 702		14 597 10 9 960		14 582 4 5 468		900	14 566 14 7 208		14 551 9 8 168		14 536 4 5 300	
16 233 12 7 002		16 219 10 3 067		16 202 8 6 076		1,000	16 185 7 4 008		16 168 6 8 842		16 151 8 8 555	
32 473 9 2 004		32 439 4 6 133		32 405 1 0 152		2,000	32 370 14 5 017		32 336 13 5 684		32 302 13 5 110	
48 710 5 9 006		48 658 14 9 200		48 607 9 6 228		3,000	48 556 6 0 025		48 505 4 2 526		48 454 4 1 666	
64 947 2 4 008		64 878 9 0 266		64 810 2 3 304		4,000	64 741 13 4 034		64 673 10 11 368		64 605 10 10 221	
81 183 14 11 611		81 098 3 3 333		81 012 10 6 380		5,000	80 927 4 4 042		80 842 1 8 211		80 757 1 6 776	
97 420 11 6 013		97 317 13 6 339		97 215 3 4 456		6,000	97 112 12 0 051		97 010 8 5 053		96 908 8 3 331	
1 13 657 8 1 015		1 13 537 7 9 466		1 13 417 11 6 534		7,000	1 13 298 3 4 059		1 13 178 15 1 895		1 13 059 14 11 836	
1 29 894 4 8 017		1 29 737 2 0 532		1 29 620 4 0 608		8,000	1 29 453 10 0 067		1 29 347 5 10 737		1 29 211 5 8 342	
1 46 131 1 3 019		1 45 978 12 3 592		1 45 822 12 6 633		9,000	1 45 669 2 0 076		1 45 515 12 7 579		1 45 362 12 4 997	
1 62 367 13 10 021		1 62 196 6 6 665		1 62 025 5 0 759		10,000	1 61 354 9 4 034		1 61 184 3 4 422		1 61 014 3 1 652	

POUNDS STERLING INTO RUPEES.

Rs. 2 $\frac{1}{2}$ d.	Rs. 2 $\frac{1}{2}$ d.	Rs. 2 $\frac{1}{2}$ d.	Amount	Rs. 2 $\frac{1}{2}$ d.	Rs. 2 $\frac{1}{2}$ d.	Rs. 2 $\frac{1}{2}$ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 227	3 224	3 220	Far. 1	3 217	3 213	3 210
6 454	6 447	6 440	2	6 434	6 427	6 420
9 681	9 671	9 660	3	9 656	9 640	9 630
1 0 908	1 0 894	1 0 881	Pen. 1	1 0 867	1 0 854	1 0 840
2 1 815	2 1 758	2 1 761	2	2 1 784	2 1 707	2 1 680
3 2 723	3 2 682	3 2 642	3	3 2 601	3 2 581	3 2 520
4 3 630	4 3 578	4 3 522	4	4 3 465	4 3 414	4 3 351
5 4 538	5 4 470	5 4 403	5	5 4 385	5 4 288	5 4 201
6 5 445	6 5 364	6 5 283	6	6 5 202	6 5 121	6 5 041
7 6 353	7 6 258	7 6 164	7	7 6 059	7 5 975	7 5 881
8 7 261	8 7 152	8 7 044	8	8 6 936	8 6 838	8 6 721
9 8 168	9 8 046	9 7 911	9	9 7 808	9 7 682	9 7 561
10 9 076	10 8 940	10 8 805	10	10 8 671	10 8 536	10 8 401
11 9 983	11 9 834	11 9 686	11	11 9 537	11 9 389	11 9 241
12 10 891	12 10 728	12 10 565	Shlg. 1	12 10 494	12 10 243	12 10 082
1 9 9 782	1 9 9 456	1 9 9 132	2	1 9 8 808	1 9 8 485	1 9 8 163
2 6 8 672	2 6 8 315	2 6 7 998	3	2 6 7 784	2 6 7 288	2 6 6 945
3 3 7 563	3 3 6 912	3 3 6 264	4	3 3 5 617	3 3 4 971	3 3 4 326
4 0 6 454	4 0 5 641	4 0 4 830	5	4 0 4 021	4 0 3 213	4 0 2 403
4 13 5 347	4 13 4 369	4 13 3 396	6	4 13 2 423	4 13 1 456	4 13 0 459
5 10 4 235	5 10 3 098	5 10 1 962	7	5 10 0 859	5 9 11 699	5 9 10 571
6 7 3 126	6 7 1 826	6 7 0 528	8	6 6 11 334	6 6 9 941	6 6 8 652
7 4 2 017	7 4 0 654	7 3 11 094	9	7 3 9 938	7 3 8 134	7 3 6 734
8 1 0 908	8 0 11 952	8 0 9 660	10	8 0 8 042	8 0 6 427	8 0 4 815
8 13 11 798	8 13 10 010	8 13 8 226	11	8 13 6 446	8 13 4 689	8 13 2 897
9 10 10 689	9 10 8 739	9 10 6 792	12	9 10 4 555	9 10 2 912	9 10 0 978
10 7 9 580	10 7 7 487	10 7 5 358	13	10 7 3 254	10 7 1 155	10 6 11 060
11 4 8 471	11 4 6 195	11 4 3 925	14	11 4 1 655	11 3 11 867	11 3 9 141
12 1 7 361	12 1 4 923	12 1 2 491	15	12 1 0 063	12 0 9 640	12 0 7 228
12 14 6 252	12 14 3 652	12 14 1 057	16	12 13 10 437	12 13 7 888	12 13 5 304
13 11 5 142	13 11 2 380	13 10 11 623	17	13 10 8 871	13 10 6 126	13 10 3 886
14 8 4 031	14 8 1 108	14 7 10 159	18	14 7 7 275	14 7 4 389	14 7 1 467
15 5 2 924	15 4 11 637	15 4 8 755	19	15 4 5 675	15 4 2 611	15 3 11 549
16 2 1 815	16 1 10 565	16 1 7 391	20	16 1 4 084	16 1 0 854	16 0 9 630
32 4 3 630	32 3 9 129	32 3 2 642	1	32 2 8 168	32 2 1 707	32 1 7 260
48 6 5 445	48 5 7 694	48 4 9 912	2	48 4 0 251	48 3 2 581	48 2 4 890
64 8 7 261	64 7 6 258	64 6 5 283	3	64 5 4 355	64 4 3 414	64 3 2 520
80 10 9 076	80 9 4 823	80 8 0 604	4	80 6 8 419	80 5 4 288	80 4 0 150
96 12 10 891	96 11 3 287	96 9 7 945	5	96 8 0 503	96 6 5 121	96 4 9 731
112 15 0 706	112 13 1 952	112 11 3 245	6	112 9 4 555	112 7 5 975	112 5 7 411
128 1 2 521	128 15 0 616	128 13 10 566	7	128 10 8 679	128 8 6 828	128 6 5 041
145 3 4 330	145 0 11 081	144 15 5 381	8	144 12 0 754	144 9 7 682	144 7 2 671
161 5 6 151	161 2 9 645	161 0 1 208	9	160 13 4 838	160 10 5 536	160 8 0 301
322 11 0 301	322 5 7 291	322 0 2 410	10	321 10 9 675	321 5 5 071	321 0 0 602
484 0 6 454	483 8 4 936	483 6 3 623	20	482 8 2 513	482 0 1 607	481 8 0 903
645 6 0 605	644 11 2 581	644 0 4 880	30	643 5 7 361	642 10 10 142	642 0 1 204
806 11 6 756	805 14 0 227	805 0 6 038	40	804 3 0 138	803 5 6 678	802 8 1 505
968 1 0 908	967 0 9 872	966 0 7 245	50	965 0 5 022	964 0 3 213	963 0 1 806
1,120 6 7 059	1,123 3 7 517	1,127 0 8 453	60	1,125 13 9 684	1,124 10 11 749	1,123 8 2 107
1,190 12 1 210	1,189 6 5 163	1,188 0 9 650	70	1,186 11 2 702	1,185 5 8 285	1,184 0 2 408
1,452 1 7 361	1,450 9 2 808	1,449 0 10 866	80	1,447 8 7 539	1,446 0 4 820	1,445 8 2 761
1,613 7 1 513	1,611 12 0 453	1,610 1 0 072	90	1,608 6 0 377	1,606 11 1 356	1,605 6 3 009
3,226 14 3 325	3,223 8 0 907	3,220 2 0 151	100	3,216 12 0 754	3,213 6 2 711	3,210 0 6 019
4,840 5 4 535	4,835 4 1 380	4,830 3 0 226	200	4,825 2 1 131	4,820 1 4 067	4,815 0 9 0 8
6,453 12 8 050	6,447 0 1 513	6,440 4 0 302	300	6,433 8 1 508	6,426 12 5 423	6,420 1 0 098
8,067 3 7 563	8,0 8 12 2 267	8,050 5 0 377	400	8,041 14 1 889	8,033 7 6 778	8,025 1 3 047
9,680 10 9 078	9,670 8 27.0	9,660 8 0 453	500	9,650 4 2 262	9,640 2 8 134	9,630 1 6 056
11,294 1 10 588	11,2 2 4 3 173	11,270 7 0 628	600	11,2 8 10 2 639	11,245 13 9 490	11,235 1 9 066
12,907 9 0 101	12,894 0 3 626	12,880 8 0 604	700	12,867 0 3 016	12,853 8 10 845	12,840 2 0 075
14,521 0 1 612	14,505 12 4 080	14,490 9 0 679	800	14,475 6 3 892	14,460 4 0 201	14,445 2 3 085
16,134 7 3 121	16,117 8 4 533	16,100 10 0 755	900	16,083 12 3 770	16,065 15 1 556	16,050 2 6 094
32,268 14 3 252	32,235 0 9 066	32,201 4 1 609	1,000	32,167 8 7 539	32,133 14 3 113	32,100 5 0 188
48,403 5 9 375	48,352 9 1 599	48,301 14 2 264	2,000	48,251 4 11 809	48,200 13 4 659	48,150 7 6 232
64,537 13 0 504	64,470 1 6 132	64,402 8 3 019	3,000	64,335 1 3 079	64,267 12 6 226	64,200 10 0 376
80,672 4 3 630	80,587 10 9 655	80,503 2 3 774	4,000	80,418 13 6 848	80,334 11 7 782	80,250 13 6 470
96,811 6 7 565	96,705 2 3 198	96,603 12 4 528	5,000	96,502 9 10 613	96,401 13 9 339	96,300 15 0 564
1,12,941 2 9 832	1,12,822 10 7 731	1,12,704 6 5 283	6,000	1,12,586 6 2 287	1,12,468 9 10 896	1,12,351 1 6 658
1,29,075 10 1 008	1,28,940 3 0 164	1,28,805 0 6 038	7,000	1,28,670 2 6 157	1,28,535 9 0 452	1,28,401 4 0 752
1,45,210 1 4 134	1,45,067 11 4 797	1,44,905 10 6 701	8,000	1,44,753 14 9 927	1,44,602 8 2 006	1,44,451 6 8 846
1,61,314 8 7 261	1,61,175 3 9 321	1,61,006 4 7 547	9,000	1,60,837 11 1 693	1,60,669 7 3 585	1,60,501 9 0 949
			10,000			

POUNDS STERLING INTO RUPEES.

1s. 2 $\frac{1}{2}$ d.	1s. 2 $\frac{3}{4}$ d.	1s. 3d.	Amount.	1s. 3 $\frac{1}{4}$ d.	1s. 3 $\frac{1}{2}$ d.	1s. 3 $\frac{3}{4}$ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 207	3 203	3 200	Far. 1	3 197	3 193	3 190
6 413	6 407	6 400	2	6 398	6 397	6 390
9 620	9 610	9 600	3	9 599	9 590	9 570
1 0 827	1 0 818	1 0 800	Pen. 1	1 0 787	1 0 773	1 0 760
2 1 653	2 1 627	2 1 600	2	2 1 573	2 1 547	2 1 520
3 2 450	3 2 440	3 2 400	3	3 2 350	3 2 320	3 2 280
4 3 307	4 3 253	4 3 200	4	4 3 147	4 3 094	4 3 040
5 4 134	5 4 067	5 4	5	5 3 933	5 3 867	5 3 801
6 4 960	6 4 880	6 4 800	6	6 4 720	6 4 640	6 4 561
7 5 787	7 5 693	7 5 600	7	7 5 507	7 5 414	7 5 321
8 6 614	8 6 507	8 6 400	8	8 6 299	8 6 197	8 6 081
9 7 440	9 7 320	9 7 200	9	9 7 080	9 6 960	9 6 841
10 8 267	10 8 133	10 8	10	10 7 867	10 7 734	10 7 601
11 9 094	11 8 947	11 8 800	11	11 8 653	11 8 507	11 8 361
12 9 921	12 9 760	12 9 600	Shilg. 1	12 9 440	12 9 291	12 9 121
1 9 7841	1 9 720	1 9 720	2	1 9 620	1 9 561	1 9 5243
2 6 6732	2 6 627	2 6 4800	3	2 6 430	2 6 3542	2 6 3361
3 3 3633	3 3 3041	3 3 2400	4	3 3 1761	3 3 123	3 3 0486
4 0 1603	4 0 0601	4 0 0	5	3 1511 001	3 1510 403	3 15 9607
4 12 11 024	4 12 10 561	4 12 9 600	6	4 12 8 641	4 12 7 634	4 12 6 729
5 9 9 445	5 9 8 321	5 9 7 200	7	5 9 6 081	5 9 4 965	5 9 3 850
6 6 7 265	6 6 6 061	6 6 4 800	8	6 6 3 521	6 6 2 245	6 6 0 872
7 3 5 436	7 3 3 344	7 3 2 400	9	7 3 0 061	7 2 11 526	7 2 10 093
8 0 3 207	8 0 1 602	8 0 0	10	7 15 10 402	7 15 8 807	7 15 7 215
8 13 1 127	8 12 11 362	8 12 9 600	11	8 12 7 842	8 12 6 037	8 12 4 336
9 9 11 043	9 9 9 122	9 9 7 200	12	9 9 5 232	9 9 3 365	9 9 1 453
10 6 8 969	10 6 6 882	10 6 4 800	13	10 6 2 782	10 6 0 649	10 6 0 579
11 3 6 889	11 3 4 642	11 3 2 400	14	11 3 0 162	11 2 9 929	11 2 7 701
12 0 4 810	12 0 2 402	12 0 0	15	11 15 9 602	11 15 7 210	11 15 4 822
12 13 2 731	12 13 0 133	12 12 9 600	16	12 12 7 043	12 12 4 491	12 12 1 944
13 10 0 652	13 9 8 233	13 9 7 200	17	13 9 4 438	13 9 1 771	13 8 11 065
14 8 10 572	14 6 7 683	14 6 4 800	18	14 6 1 623	14 5 11 052	14 5 8 137
15 3 8 493	15 3 5 240	15 3 2 400	19	15 2 11 363	15 2 8 333	15 2 5 303
16 0 6 413	16 0 3 203	16	2	15 15 5 803	15 15 5 613	15 15 2 430
32 1 0 827	32 0 6 407	32	3	31 15 5 607	31 14 11 227	31 14 4 800
48 1 7 240	48 0 9 610	48	4	47 15 2 410	47 14 4 340	47 13 7 260
64 2 1 633	64 1 6 513	64	5	63 14 11 213	63 13 10 433	63 12 6 720
80 2 8 067	80 1 4 617	80	6	79 14 8 017	79 13 4 067	79 12 0 150
96 3 2 430	95 1 7 220	96	7	95 14 4 820	95 13 9 650	95 11 2 579
112 3 8 894	112 1 10 423	112	8	111 14 1 623	111 12 3 263	111 10 6 009
128 4 3 807	128 2 1 627	128	9	127 13 10 427	127 11 8 006	127 9 7 439
144 4 9 720	144 2 4 330	144	10	143 13 7 230	143 11 2 520	143 8 9 869
160 5 4 134	160 2 8 033	160	20	159 13 4 033	159 10 8 133	159 8 0 299
320 10 8 267	320 5 4 067	320	30	319 10 8 067	319 5 4 266	319 0 0 593
481 0 0 411	480 8 0 100	480	40	479 8 0 100	479 0 0 399	478 8 0 87
641 5 4 534	640 10 8 133	640	50	639 5 4 133	638 10 8 532	638 0 1 196
801 10 8 638	800 13 1 187	800	60	799 2 8 168	798 5 4 665	797 8 1 415
962 0 0 803	961 0 8 200	960	70	959 0 0 200	958 0 0 758	957 0 1 794
1,122 5 4 925	1,121 2 3 234	1,120	80	1,118 13 4 233	1,117 10 8 931	1,116 8 2 093
1,282 10 9 069	1,281 5 4 287	1,280	90	1,278 10 8 268	1,277 5 5 064	1,276 0 2 393
1,443 0 1 202	1,441 8 0 300	1,440	100	1,438 8 0 300	1,437 0 1 198	1,436 8 2 092
1,603 5 5 336	1,601 10 8 334	1,600	200	1,598 5 4 333	1,596 10 9 331	1,595 0 2 991
3,206 10 10 672	3,203 5 4 637	3,200	300	3,194 10 8 665	3,192 5 6 861	3,190 0 5 631
4,810 0 4 028	4,805 0 1 001	4,800	400	4,795 0 0 999	4,790 0 3 952	4,785 0 8 972
6,413 5 9 344	6,406 10 9 335	6,400	500	6,393 5 5 332	6,386 11 1 332	6,380 0 11 263
8,016 11 2 651	8,008 5 5 668	8,000	600	7,991 10 9 665	7,983 5 10 653	7,975 0 12 953
9,620 0 8 017	9,610 0 2 002	9,600	700	9,590 0 1 998	9,580 0 7 983	9,570 11 5 844
11,223 13 1 353	11,211 10 8 336	11,200	800	11,188 5 6 331	11,176 11 5 314	11,165 1 8 935
12,826 11 6 659	12,813 5 6 669	12,800	900	12,786 10 10 664	12,773 8 2 644	12,760 11 11 225
14,430 1 0 025	14,415 0 8 003	14,400	1,000	14,385 0 2 997	14,370 0 11 976	14,355 2 2 916
16,033 6 5 361	16,016 10 11 337	16,000	2,000	15,983 5 7 220	15,966 11 9 306	15,950 2 5 907
32,066 12 10 722	32,033 5 10 674	32,000	3,000	31,966 11 2 660	31,933 7 6 611	31,900 4 11 813
48,100 3 4 464	48,050 0 10 110	48,000	4,000	47,950 0 9 990	47,900 8 8 917	47,850 7 5 720
64,133 9 4 455	64,066 11 9 247	64,000	5,000	63,933 6 5 319	63,866 15 1 222	63,800 9 11 626
80,167 0 2 806	80,093 6 8 634	80,000	6,000	79,916 12 0 649	79,839 10 10 628	79,760 12 5 533
96,200 6 8 167	96,100 1 8 021	96,000	7,000	95,900 1 7 979	95,800 7 6 334	95,700 14 11 439
1,12,233 13 1 528	1,12,116 12 7 555	1,12,000	8,000	1,11,853 7 3 309	1,11,767 2 5 139	1,11,651 1 5 346
1,28,267 3 6 852	1,28,133 7 6 694	1,28,000	9,000	1,27,566 12 10 639	1,27,733 14 2 445	1,27,601 3 11 252
1,44,300 10 0 251	1,44,150 2 8 031	1,44,000	10,000	1,43,850 2 6 966	1,43,700 9 11 751	1,43,551 6 5 159
1,60,334 0 5 612	1,60,166 13 5 3 8	1,60,000		1,59,833 8 1 209	1,59,667 5 9 076	1,59,501 8 11 005

POUNDS STERLING INTO RUPEES.

ls. 3 $\frac{1}{16}$ d.	ls. 3 $\frac{1}{4}$ d.	ls. 3 $\frac{1}{2}$ d.	Amount	ls. 3 $\frac{1}{4}$ d.	ls. 3 $\frac{1}{2}$ d.	ls. 3 $\frac{3}{4}$ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 187	3 183	3 180	Far. 1	3 177	3 174	3 170
6 373	6 367	6 360	2	6 354	6 347	6 340
9 560	9 550	9 540	3	9 531	9 521	9 511
1 0 747	1 0 734	1 0 720	Pen. 1	1 0 707	1 0 694	1 0 681
2 1 494	2 1 467	2 1 441	2	2 1 415	2 1 388	2 1 362
3 2 241	3 2 201	3 2 161	3	3 2 122	3 2 083	3 2 043
4 2 988	4 2 935	4 2 882	4	4 2 839	4 2 777	4 2 724
5 3 734	5 3 668	5 3 602	5	5 3 537	5 3 471	5 3 406
6 4 481	6 4 402	6 4 321	6	6 4 244	6 4 165	6 4 087
7 5 228	7 5 136	7 5 043	7	7 4 981	7 4 880	7 4 768
8 5 975	8 5 869	8 5 764	8	8 5 659	8 5 554	8 5 449
9 6 722	9 6 603	9 6 484	9	9 6 365	9 6 245	9 6 130
10 7 469	10 7 337	10 7 205	10	10 7 073	10 6 942	10 6 811
11 8 216	11 8 070	11 7 925	11	11 7 781	11 7 636	11 7 492
12 8 963	12 8 804	12 8 646	Shilg. 1	12 8 483	12 8 331	12 8 173
1 9 509	1 9 5 005	1 9 5 222	2	1 9 4976	1 9 4 669	1 9 4 247
2 6 256	2 6 2 412	2 6 1 933	3	2 6 1 464	2 6 0 992	2 6 0 520
3 2 11 871	3 2 11 817	3 2 10 564	4	3 2 9 932	3 2 9 322	3 2 8 693
3 15 813	3 15 8 021	3 15 7 230	5	3 15 6 441	3 15 5 653	3 15 4 837
4 12 5 776	4 12 4 827	4 12 3 876	6	4 12 2 909	4 12 1 988	4 12 1 040
5 9 2 739	5 9 1 629	5 9 0 522	7	5 8 11 417	5 8 10 314	5 8 9 214
6 5 11 701	6 5 10 432	6 5 9 168	8	6 5 7 905	6 5 6 645	6 5 5 387
7 2 8 664	7 2 7 237	7 2 5 814	9	7 2 4 393	7 2 2 975	7 2 1 560
7 15 5 627	7 15 4 041	7 15 2 460	10	7 15 0 831	7 14 11 306	7 14 9 734
8 12 2 539	8 12 0 846	8 11 11 106	11	8 11 9 369	8 11 7 635	8 11 5 907
9 8 11 552	9 8 9 650	9 8 7 752	12	9 8 5 857	9 8 3 987	9 8 2 030
10 5 8 515	10 5 6 454	10 5 4 395	13	10 5 2 315	10 5 0 238	10 4 10 254
11 2 6 477	11 2 3 835	11 2 1 043	14	11 1 10 834	11 1 8 628	11 1 6 427
11 15 2 440	11 15 0 082	11 14 9 689	15	11 14 7 332	11 14 4 959	11 14 2 601
12 11 11 402	12 11 8 836	12 11 6 335	16	12 11 3 810	12 11 1 289	12 10 10 774
13 8 3 365	13 8 5 970	13 8 2 981	17	13 8 0 298	13 7 9 620	13 7 6 947
14 5 5 348	14 5 2 474	14 4 11 627	18	14 4 7 359	14 4 5 950	14 4 3 121
15 2 2 290	15 1 11 279	15 1 8 273	19	15 1 6 274	15 1 2 281	15 0 11 294
15 14 11 253	15 14 8 083	15 14 4 915	2	15 14 1 723	15 13 10 612	15 13 7 487
31 13 10 505	31 13 4 166	31 12 9 639	3	31 12 3 524	31 11 9 323	31 11 2 935
47 12 9 759	47 12 0 249	47 11 2 758	4	47 10 2 286	47 9 7 335	47 8 10 408
63 11 9 012	63 10 8 332	63 9 7 677	5	63 8 7 049	63 7 6 449	63 6 5 870
79 10 8 266	79 9 4 415	79 8 0 580	6	79 6 8 811	79 5 5 058	79 4 1 237
95 9 7 519	95 8 0 497	95 6 5 518	7	95 4 10 673	95 3 3 669	95 1 8 805
111 8 6 772	111 6 8 563	111 4 10 433	8	111 3 0 335	111 1 2 281	110 15 4 272
127 7 6 026	127 5 4 663	127 3 3 394	9	127 1 2 097	126 15 0 693	126 12 11 740
143 6 5 278	143 4 0 746	143 1 8 273	10	142 15 3 659	142 12 11 504	142 10 7 207
159 5 4 531	159 2 8 829	159 0 1 103	20	158 13 5 622	158 10 10 116	158 8 2 675
318 10 9 022	318 5 5 658	318 0 2 387	30	317 10 11 243	317 5 8 231	317 0 5 350
478 0 1 633	477 8 2 487	477 6 3 578	40	476 8 4 835	476 0 6 347	475 8 8 025
637 5 6 144	636 10 11 316	636 0 4 770	50	635 5 10 486	634 11 4 463	634 0 10 700
796 10 10 656	795 13 8 145	795 0 5 933	60	794 3 4 108	793 6 2 579	792 9 1 375
956 0 3 187	955 0 4 974	954 0 7 153	70	953 0 9 725	952 1 0 694	951 1 4 0 0
1,115 8 7 718	1,114 3 1 603	1,113 0 8 348	80	1,111 14 3 351	1,110 11 10 310	1,109 9 6 724
1,274 11 0 249	1,273 5 10 632	1,272 0 9 540	90	1,270 11 8 972	1,269 6 8 926	1,268 1 9 399
1,434 0 4 780	1,432 7 4 661	1,431 0 10 733	100	1,429 9 2 594	1,428 1 7 041	1,426 10 0 074
1,593 5 9 311	1,591 11 4 220	1,590 0 11 925	200	1,588 6 8 215	1,586 12 5 157	1,585 2 2 749
3,180 11 6 294	3,183 6 8 530	3,180 11 11 851	300	3,176 13 4 430	3,173 8 10 314	3,170 4 5 498
4,770 1 3 924	4,775 2 0 870	4,770 2 11 776	400	4,765 4 0 845	4,760 5 3 471	4,755 6 8 248
6,373 7 1 245	6,366 13 5 161	6,360 3 11 702	500	6,353 10 8 860	6,347 1 8 628	6,340 8 10 997
7,966 12 10 556	7,958 8 9 451	7,950 4 11 627	600	7,942 1 5 075	7,933 14 1 785	7,925 11 1 748
9,561 2 7 267	9,550 4 1 741	9,540 5 11 603	700	9,530 8 1 291	9,520 10 6 942	9,510 13 4 495
11,153 8 5 178	11,141 15 6 631	11,130 6 11 475	800	11,118 14 9 506	11,107 7 0 690	11,095 15 7 245
12,7 6 14 2 480	12,733 10 10 321	12,720 7 11 404	900	12,707 5 5 721	12,694 3 5 256	12,681 1 9 994
14,340 3 11 601	14,325 6 8 211	14,310 8 11 326	1,000	14,295 12 1 936	14,280 15 10 413	14,266 4 0 743
15,933 9 9 112	15,917 1 6 902	15,900 9 11 255	2,000	15,884 2 10 151	15,867 12 8 570	15,851 3 6 492
31,867 3 6 224	31,834 3 1 803	31,801 3 10 599	3,000	31,768 5 8 302	31,735 8 7 140	31,702 12 6 985
47,800 13 3 386	47,751 4 8 705	47,701 12 9 764	4,000	47,652 8 6 453	47,603 4 10 711	47,554 2 10 477
63,734 7 4 448	63,668 6 3 606	63,602 7 9 016	5,000	63,536 11 4 634	63,471 1 2 281	63,405 9 1 989
79,668 0 9 569	79,585 7 10 508	79,503 1 8 273	6,000	79,420 14 2 545	79,333 13 8 551	79,256 15 5 461
95,601 10 6 672	95,502 9 5 409	95,403 11 7 528	7,000	95,305 1 0 906	95,206 9 9 421	95,108 5 8 954
1,11,535 4 3 734	1,11,419 11 3 311	1,11,304 5 6 783	8,000	1,11,169 3 11 057	1,11,074 6 0 992	1,10,959 12 4 446
1,27,468 14 0 896	1,27,338 12 7 212	1,27,204 15 6 037	9,000	1,27,073 6 9 208	1,26,943 2 4 562	1,26,811 2 3 938
1,43,402 7 10 008	1,43,253 14 2 114	1,43,105 9 5 292	10,000	1,42,957 9 7 359	1,42,809 14 8 132	1,42,662 8 7 480
1,59,336 1 7 120	1,59,170 15 9 016	1,59,006 3 4 547		1,58,941 12 5 510	1,58,777 10 11 702	1,58,613 14 10 923

POUNDS STERLING INTO RUPEES.

Rs. 3/4d.	Rs. 3 1/4d.	Rs. 3 1/2d.	Amount.	Rs. 3 1/4d.	Rs. 3 1/2d.	Rs. 3 1/4d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 167	3 164	3 160	Far. 1	3 157	3 154	3 151
6 331	6 327	6 321	2	6 314	6 308	6 302
9 501	9 491	9 481	3	9 472	9 462	9 452
1 0 688	1 0 685	1 0 682	Pen. 1	1 0 629	1 0 616	1 0 603
2 1 386	2 1 310	2 1 284	2	2 1 258	2 1 232	2 1 206
3 2 004	3 1 965	3 1 926	3	3 1 887	3 1 818	3 1 809
4 2 672	4 2 620	4 2 562	4	4 2 515	4 2 464	4 2 412
5 3 340	5 3 271	5 3 210	5	5 3 145	5 3 080	5 3 015
6 4 008	6 3 980	6 3 852	6	6 3 774	6 3 696	6 3 618
7 4 676	7 4 585	7 4 494	7	7 4 403	7 4 312	7 4 222
8 5 344	8 5 240	8 5 136	8	8 5 032	8 4 938	8 4 825
9 6 012	9 5 895	9 5 778	9	9 5 621	9 5 544	9 5 428
10 6 680	10 6 550	10 6 420	10	10 6 290	10 6 160	10 6 031
11 7 348	11 7 205	11 7 062	11	11 6 959	11 6 776	11 6 634
12 8 016	12 7 860	12 7 704	Shilg. 1	12 7 744	12 7 592	12 7 437
1 3 403	1 3 3720	1 3 3407	2	1 3 3098	1 3 2784	1 3 2474
2 6 0049	2 5 11 580	2 5 11 111	3	2 5 10 643	2 5 10 177	2 5 9 711
3 2 8068	3 2 7 440	3 2 6 815	4	3 2 6 191	3 2 5 569	3 2 4 948
3 5 4 682	3 15 3 800	3 15 2 519	5	3 15 1 739	3 15 0 961	3 15 0 185
4 12 0 049	4 11 11 160	4 11 10 222	6	4 11 9 267	4 11 8 323	4 11 7 422
5 8 8 115	5 8 7 020	5 8 5 926	7	5 8 4 835	5 8 3 715	5 8 2 659
6 5 4 132	6 5 2 880	6 5 1 631	8	6 5 0 882	6 4 11 138	6 4 9 595
7 2 0 148	7 1 10 739	7 1 9 335	9	7 1 7 930	7 1 6 530	7 1 5 132
7 14 8 165	7 14 6 599	7 14 5 037	10	7 14 3 478	7 14 1 924	7 14 0 569
8 11 4 181	8 11 2 459	8 11 0 741	11	8 10 11 028	8 10 9 814	8 10 7 606
9 8 0 198	9 7 10 319	9 7 8 444	12	9 7 6 573	9 7 4 706	9 7 2 843
10 4 8 214	10 4 6 179	10 4 4 148	13	10 4 2 121	10 4 0 099	10 3 10 030
11 1 4 281	11 1 2 039	11 0 11 852	14	11 0 9 633	11 0 7 491	11 0 5 817
11 14 0 247	11 13 9 899	11 13 7 556	15	11 13 5 217	11 13 2 839	11 13 0 554
12 10 8 284	12 10 5 739	12 10 3 259	16	12 10 1 765	12 9 10 275	12 9 7 761
13 7 4 480	13 7 1 613	13 6 10 868	17	13 6 8 312	13 6 5 587	13 6 3 028
14 4 0 297	14 3 9 479	14 3 8 687	18	14 3 8 860	14 3 8 060	14 2 10 225
15 0 8 313	15 0 5 339	15 0 2 370	19	14 16 11 408	14 15 8 452	14 15 5 502
15 13 4 330	15 13 1 199	15 12 10 074	2	15 12 6 585	15 12 3 844	15 12 0 788
31 10 8 660	31 10 2 398	31 9 8 148	3	31 9 1 912	31 8 7 698	31 8 4 217
47 8 0 690	47 7 3 536	47 6 6 222	4	47 6 5 867	47 4 11 532	47 4 2 425
63 5 5 320	63 4 4 735	63 3 4 596	5	63 2 3 823	63 1 3 370	63 0 2 954
79 2 9 649	79 1 5 994	79 0 2 370	6	78 14 10 778	78 13 7 828	78 12 3 692
95 0 1 979	94 14 7 138	94 13 0 444	7	94 11 5 735	94 9 11 064	94 8 4 431
110 13 6 809	110 11 8 351	110 9 10 519	8	110 8 0 691	110 6 2 938	110 4 5 169
126 10 10 639	126 8 9 590	126 6 8 593	9	126 4 7 646	126 2 6 752	126 0 5 908
142 8 2 969	142 5 10 789	142 3 6 667	10	142 1 2 502	141 10 10 695	141 8 6 646
158 5 7 299	158 2 11 988	158 0 3 141	20	157 13 9 558	157 11 2 439	157 8 7 385
316 11 2 598	316 5 11 975	316 0 9 481	30	315 11 7 116	315 6 4 879	315 1 2 769
475 0 9 997	474 8 11 983	474 1 2 222	40	473 9 4 674	473 1 7 318	472 9 10 154
633 6 5 198	632 11 11 941	632 1 6 963	50	631 7 2 232	630 12 9 755	630 2 5 538
791 12 0 495	790 14 11 938	790 11 10 704	60	789 4 11 790	788 8 0 137	787 11 0 923
950 1 7 794	949 1 11 936	948 2 4 444	70	947 2 9 345	946 3 2 637	945 3 8 3 8
1,103 7 3 093	1,102 4 11 933	1,106 2 9 165	80	1,105 0 8 900	1,103 14 5 076	1,102 12 3 632
1,266 12 10 392	1,265 7 11 901	1,264 3 1 926	90	1,262 14 4 465	1,261 9 7 810	1,260 4 11 077
1,425 2 6 691	1,423 10 11 889	1,422 3 6 667	100	1,420 12 2 023	1,419 4 9 955	1,417 13 6 462
1,583 8 0 600	1,581 18 11 876	1,580 3 11 407	200	1,578 9 11 681	1,577 0 0 894	1,575 6 1 846
3,167 0 1 979	3,163 11 11 763	3,160 7 10 815	300	3,157 3 11 161	3,154 0 0 788	3,150 12 3 662
4,750 8 2 968	4,745 9 11 629	4,740 11 10 224	400	4,735 13 10 742	4,731 0 11 182	4,726 2 5 538
6,334 0 3 999	6,327 7 11 536	6,320 15 9 636	500	6,314 7 10 323	6,308 0 1 577	6,301 8 7 785
7,917 8 4 948	7,909 6 11 332	7,901 3 9 037	600	7,893 1 9 903	7,885 0 1 971	7,876 14 9 231
9,501 0 5 938	9,491 3 11 278	9,481 7 8 444	700	9,471 11 9 484	9,462 0 2 566	9,452 4 11 077
11,084 8 6 928	11,073 11 11 135	11,061 11 7 852	800	11,050 5 9 085	11,039 0 2 760	11,027 11 0 923
12,668 0 7 918	12,654 15 11 011	12,641 15 7 259	900	12,638 16 8 645	12,616 0 3 154	12,603 1 2 769
14,251 8 8 907	14,236 13 10 888	14,222 3 6 667	1,000	14,207 8 8 226	14,193 0 3 548	14,178 7 4 615
15,835 0 9 897	15,818 11 10 764	15,802 7 6 074	2,000	15,786 3 7 807	15,770 0 3 843	15,753 13 6 462
31,670 1 7 794	31,637 7 9 558	31,604 15 0 148	3,000	31,572 7 8 614	31,540 0 7 885	31,507 11 0 923
47,505 2 6 691	47,466 3 8 292	47,407 6 6 222	4,000	47,358 10 11 420	47,310 0 11 833	47,261 8 7 335
63,340 3 3 588	63,274 15 7 057	63,209 14 2 296	5,000	63,144 14 7 227	63,080 0 1 577	63,015 6 1 846
79,176 4 1 483	79,093 11 6 821	79,012 5 6 370	6,000	78,931 2 3 034	78,855 0 1 713	78,769 3 8 308
95,010 4 11 331	94,912 7 4 586	94,814 13 0 444	7,000	94,717 5 10 841	94,620 1 11 618	94,523 1 2 769
1,10,345 5 9 278	1,10,731 3 3 349	1,10,617 4 6 5 9	8,000	1,10,503 9 6 647	1,10,390 2 3 691	1,10,276 14 9 231
1,26,580 6 7 175	1,26,549 15 2 113	1,26,449 12 0 993	9,000	1,26,389 13 2 454	1,26,160 2 7 540	1,26,030 12 3 692
1,42,516 7 5 072	1,42,368 11 0 871	1,42,222 3 6 667	10,000	1,42,076 10 10 261	1,41,836 2 11 488	1,41,784 9 10 151
1,58,350 8 2 969	1,58,187 6 11 642	1,58,024 11 0 741	10,000	1,57,862 4 6 068	1,57,700 3 8 425	1,57,538 7 4 615

POUNDS STERLING INTO RUPEES.

Rs. 3 1/4 l.	Rs. 3 1/2 l.	Rs. 3 3/4 l.	Amount.	Rs. 3 1/2 l.	Rs. 3 5/8 l.	Rs. 3 3/4 l.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 148	3 145	3 141	Far. 1	3 138	3 135	3 131
6 285	6 289	6 282	2	6 276	6 269	6 263
9 443	9 433	9 423	3	9 414	9 404	9 394
1 0 590	1 0 577	1 0 564	Pen. 1	1 0 552	1 0 539	1 0 526
2 1 180	2 1 155	2 1 129	2	2 1 103	2 1 077	2 1 052
3 1 770	3 1 732	3 1 693	3	3 1 655	3 1 616	3 1 578
4 2 361	4 2 309	4 2 258	4	4 2 206	4 2 155	4 2 104
5 2 951	5 2 886	5 2 822	5	5 2 758	5 2 694	5 2 630
6 3 541	6 3 464	6 3 387	6	6 3 309	6 3 233	6 3 158
7 4 131	7 4 041	7 3 951	7	7 3 861	7 3 771	7 3 682
8 4 721	8 4 618	8 4 516	8	8 4 413	8 4 310	8 4 208
9 5 311	9 5 196	9 5 080	9	9 4 994	9 4 889	9 4 784
10 5 902	10 5 773	10 5 644	10	10 5 516	10 5 388	10 5 260
11 6 492	11 6 350	11 6 209	11	11 6 067	11 5 926	11 5 785
12 7 082	12 6 927	12 6 773	Shlg. 1	12 6 619	12 6 465	12 6 312
1 9 2 164	1 9 18 5	1 9 1 546	2	1 9 1 288	1 9 0 931	1 9 0 624
2 5 9 246	2 5 8 782	2 5 8 319	3	2 5 7 857	2 5 7 396	2 5 6 936
3 2 4 328	3 2 3 709	3 2 3 092	4	3 2 2 478	3 2 1 861	3 2 1 248
3 14 11 410	3 14 10 637	3 14 9 865	5	3 14 9 095	3 14 8 326	3 14 7 560
4 11 6 492	4 11 5 664	4 11 4 836	6	4 11 3 714	4 11 2 792	4 11 1 873
5 8 1 574	5 8 0 491	5 7 11 411	7	5 7 10 533	5 7 9 257	5 7 8 338
6 4 8 856	6 4 7 419	6 4 6 184	8	6 4 4 852	6 4 3 722	6 4 2 496
7 1 3 728	7 1 2 346	7 1 0 857	9	7 0 11 571	7 0 10 155	7 0 8 507
7 13 10 820	7 13 9 273	7 13 7 730	10	7 13 6 190	7 13 4 458	7 13 3 119
8 10 5 802	8 10 4 201	8 10 2 503	11	8 10 0 809	8 9 11 118	8 9 9 431
9 7 0 684	9 6 11 128	9 6 9 278	12	9 6 7 423	9 6 6 553	9 6 5 748
10 3 8 068	10 3 6 055	10 3 4 049	13	10 3 2 047	10 3 0 049	10 2 10 052
11 0 8 143	11 0 0 982	10 15 10 822	14	10 15 8 636	10 15 6 514	10 15 4 387
11 12 10 230	11 12 7 910	11 12 5 595	15	11 12 3 885	11 12 0 979	11 11 10 678
12 9 5 811	12 9 2 837	12 9 0 368	16	12 8 9 904	12 8 7 445	12 8 4 991
13 6 0 893	13 5 9 765	13 5 7 141	17	13 5 4 523	13 5 1 910	13 4 11 805
14 2 4 728	14 2 4 692	14 2 1 914	18	14 1 11 142	14 1 8 876	14 1 5 613
14 15 2 567	14 14 11 619	14 14 8 687	19	14 14 5 761	14 14 2 841	14 13 11 927
15 11 9 639	15 11 6 547	15 11 3 460	£ 1	15 11 0 380	15 10 9 306	15 10 6 228
31 7 7 279	31 7 1 093	31 6 6 920	2	31 6 0 760	31 5 6 012	31 5 0 477
47 8 4 918	47 2 7 640	47 1 10 380	3	47 1 1 140	47 0 3 918	46 15 6 718
62 15 2 557	62 14 2 186	62 12 1 840	4	62 12 1 520	62 11 1 294	62 10 0 954
78 11 0 197	78 9 8 733	78 8 5 801	5	78 7 1 900	78 5 10 531	78 4 7 192
94 6 9 838	94 5 3 279	94 3 8 781	6	94 2 2 260	94 0 7 637	93 15 1 431
110 2 7 475	110 0 9 829	109 15 0 21	7	109 13 2 690	109 11 5 143	109 9 7 670
125 14 5 116	125 12 4 372	125 10 3 681	8	125 8 2 049	125 6 2 459	125 4 1 908
141 10 2 754	141 7 10 919	141 5 7 141	9	141 3 3 420	141 0 11 785	140 14 8 347
157 6 0 393	157 3 5 466	157 0 10 601	10	156 14 3 803	156 11 9 091	156 9 2 383
314 12 0 737	314 6 10 931	314 1 9 202	20	313 12 7 600	313 7 6 122	313 2 4 771
474 2 1 180	471 10 4 397	471 2 7 844	30	470 10 11 899	470 3 3 184	469 11 7 156
629 8 1 574	628 13 9 862	623 3 6 405	40	627 9 3 192	6 6 15 026	626 4 0 541
786 14 1 967	786 1 3 329	785 4 5 006	50	784 7 6 999	783 10 9 006	782 13 1 927
944 4 2 361	943 4 8 794	942 5 3 607	60	941 5 10 799	940 6 6 367	939 7 2 312
1,101 10 2 754	1,100 8 2 290	1,099 6 2 209	70	1,098 4 2 599	1,097 2 3 429	1,096 0 4 697
1,269 0 3 146	1,267 11 7 726	1,266 7 0 810	80	1,265 2 6 898	1,263 14 0 490	1,262 9 7 083
1,416 6 3 541	1,414 15 1 191	1,413 7 11 411	90	1,412 0 10 193	1,410 9 9 551	1,409 2 9 463
1,573 12 3 934	1,572 2 6 657	1,570 8 10 012	100	1,568 15 1 998	1,567 5 6 612	1,565 11 11 853
3,147 8 7 869	3,144 5 1 314	3,141 1 8 026	200	3,137 14 3 998	3,134 11 1 224	3,131 7 11 706
4,721 4 11 503	4,716 7 7 971	4,711 10 6 037	300	4,706 13 5 994	4,702 0 7 837	4,697 3 11 560
6,295 1 3 738	6,288 10 26.8	6,282 3 4 049	400	6,275 12 7 992	6,269 6 2 449	6,263 15 11 413
7,868 13 7 672	7,860 12 9 288	7,852 12 2 061	500	7,844 11 9 999	7,836 11 9 061	7,828 11 11 826
9,442 9 11 607	9,432 15 3 943	9,423 5 0 074	600	9,413 10 11 568	9,404 1 3 673	9,394 7 11 119
11,016 6 3 541	11,005 11 10 600	10,993 13 10 066	700	10,982 10 1 986	10,971 6 10 266	10,960 8 10 972
12,590 2 7 475	12,577 4 5 257	12,564 6 8 098	800	12,551 9 3 984	12,538 12 4 898	12,525 15 10 523
14,163 14 11 410	14,149 6 11 914	14,134 15 6 110	900	14,120 8 5 982	14,106 11 11 510	14,091 11 10 679
15,737 11 3 344	15,721 9 6 571	15,705 8 4 123	1,000	15,689 7 7 980	15,673 7 6 122	15,657 7 10 532
31,475 6 6 889	31,443 3 1 142	31,411 0 8 245	2,000	31,378 15 3 959	31,346 15 0 245	31,314 15 9 064
47,213 11 10 033	47,194 12 7 713	47,118 9 0 368	3,000	47,068 6 11 999	47,020 6 3 367	46,972 7 7 596
62,950 13 1 377	62,886 6 2 255	62,822 1 4 491	4,000	62,757 14 7 918	62,693 14 0 490	62,629 15 6 128
78,683 8 4 721	78,607 15 8 856	78,527 9 8 613	5,000	78,447 6 3 698	78,397 5 6 612	78,347 7 4 691
94,423 3 8 066	94,329 9 3 427	94,233 2 0 736	6,000	94,186 13 11 577	94,040 13 0 735	93,944 15 3 193
1,10,163 14 11 410	1,10,051 2 9 998	1,09,938 10 4 554	7,000	1,09,826 5 7 857	1,09,714 4 6 857	1,09,602 7 1 725
1,25,901 10 2 754	1,25,772 12 4 569	1,25,644 2 8 982	8,000	1,25,515 13 3 837	1,25,387 12 0 950	1,25,259 15 0 827
1,41,639 5 6 068	1,41,494 5 11 140	1,41,349 11 1 104	9,000	1,41,005 4 11 818	1,41,061 3 7 102	1,40,917 6 10 789
1,57,377 0 9 443	1,57,215 15 6 711	1,57,055 3 5 247	10,000	1,56,894 12 7 798	1,56,734 11 1 234	1,56,574 14 2 322

POUNDS STERLING INTO RUPEES.

Rs. 3 1/2 d.	Rs. 3 3/4 d.	Rs. 3 1/2 d.	Amount.	Rs. 3 1/2 d.	Rs. 3 3/4 d.	Rs. 3 1/2 d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 128	3 125	3 124	Far. 1	3 119	3 116	3 112
6 257	6 250	6 244	2	6 238	6 231	6 223
9 385	9 375	9 366	3	9 357	9 347	9 337
1 0513	1 0501	1 0488	Pen. 1	1 0475	1 0462	1 0450
2 1024	2 1001	2 0976	2	2 0950	2 0925	2 0900
3 1540	3 1502	3 1463	3	3 1423	3 1387	3 1350
4 2055	4 2002	4 1951	4	4 1900	4 1850	4 1799
5 2566	5 2503	5 2439	5	5 2378	5 2312	5 2249
6 3079	6 3003	6 2927	6	6 2851	6 2775	6 2699
7 3593	7 3504	7 3415	7	7 3326	7 3237	7 3149
8 4108	8 4004	8 3902	8	8 3801	8 3700	8 3599
9 4619	9 4505	9 4390	9	9 4276	9 4162	9 4049
10 5132	10 5003	10 4878	10	10 4751	10 4635	10 4498
11 5646	11 5506	11 5366	11	11 5226	11 5087	11 4943
12 6159	12 6006	12 5854	Shlg 1	12 5702	12 5550	12 5398
1 9 0315	1 9 0012	1 8 11 707	2	1 8 11 403	1 8 11 099	1 8 10 796
2 5 6477	2 5 6015	2 5 5581	3	2 5 5105	2 5 4649	2 5 4195
3 2 0635	3 2 0024	3 1 11 416	4	3 1 10 806	3 1 10 199	3 1 9593
3 14 6794	3 14 6081	3 14 5268	5	3 14 4503	3 14 3748	3 14 2991
4 11 0953	4 11 0027	4 10 11 122	6	4 10 10 209	4 10 9 268	4 10 8 389
5 7 7112	5 7 6043	5 7 4976	7	5 7 3911	5 7 2 648	5 7 1 757
6 4 1271	6 4 0049	6 3 10 849	8	6 3 9814	6 3 8 397	6 3 7 185
7 0 7432	7 0 6055	7 0 4683	9	7 0 3814	7 0 1 947	7 0 0 584
7 13 1589	7 13 0061	7 12 10 537	10	7 12 9 016	7 12 7 497	7 12 6 592
8 9 7747	8 9 6087	8 9 4390	11	8 9 2717	8 9 1 047	8 8 11 380
9 6 1908	9 6 0073	9 5 10 244	12	9 5 8 418	9 5 6 596	9 5 4 778
10 2 8063	10 2 8079	10 2 4 098	13	10 2 2 120	10 2 0 146	10 1 10 1 6
10 15 2224	10 15 0085	10 14 9 551	14	10 14 7 821	10 14 5 696	10 14 3 574
11 11 8383	11 11 6092	11 11 3 805	15	11 11 1 523	11 10 11 245	11 10 8 973
12 8 2542	12 8 0095	12 7 9 658	16	12 7 7 224	12 7 4 795	12 7 2 271
13 4 8701	13 4 8 104	13 4 3 512	17	13 4 0 926	13 3 10 345	13 3 7 769
14 1 2859	14 1 0 110	14 0 9 966	18	14 0 6 827	14 0 3 895	14 0 1 187
14 13 9018	14 13 6 116	14 13 3 220	19	14 13 0 229	14 12 9 445	14 12 6 595
15 10 3177	15 10 0 122	15 9 9 073	20	15 9 6 030	15 9 2 694	15 8 11 994
31 4 6354	31 4 0 244	31 3 6 146	21	31 3 6 091	31 2 5 988	31 1 11 927
46 14 9532	46 14 0 386	46 13 3 220	22	46 13 0 991	46 11 1 391	46 10 11 391
62 9 0709	62 8 0 438	62 7 6 293	23	62 6 0 122	62 4 11 976	62 3 11 554
78 3 8382	78 2 0 611	78 0 9 886	24	77 15 6 152	77 12 11 818	77 10 11 818
98 13 7063	98 12 0 732	98 10 6 439	25	98 9 0 183	98 7 5 963	98 5 11 781
109 7 10240	109 6 0 855	109 4 8 5 2	26	109 2 6 153	109 0 8 937	108 14 11 745
125 2 1415	125 0 9 977	124 14 0 585	27	124 12 0 244	124 9 11 961	124 7 11 708
140 12 4593	140 10 1 089	140 7 9 639	28	140 5 8 245	140 3 8 245	140 0 11 672
156 6 7772	156 4 1 221	156 1 6 732	29	155 15 0 905	155 12 5 939	155 9 11 635
312 13 8344	312 8 2 442	312 3 1 468	30	311 14 0 609	311 8 11 878	311 3 11 271
469 3 11 316	469 13 3 562	469 3 8 191	31	467 13 0 914	467 5 6 817	466 13 10 906
625 10 7068	625 0 4 893	624 6 2 927	32	623 12 1 218	623 11 1 757	622 7 10 541
783 1 2859	781 4 6 104	780 7 9 659	33	779 11 1 528	778 14 5 696	778 1 10 78
958 7 10 631	937 8 7 343	936 9 4 390	34	935 10 1 8 7	934 10 11 635	933 11 9 812
1,094 14 6 403	1,093 12 8 546	1,092 10 11 122	35	1,091 9 2 132	1,090 7 5 574	1,089 6 4 447
1,251 5 2 175	1,250 0 9 766	1,248 12 5 854	36	1,247 8 2 437	1,246 8 11 513	1,244 15 9 082
1,407 11 9 947	1,406 4 10 987	1,404 14 0 583	37	1,403 7 2 741	1,402 0 8 452	1,400 9 8 717
1,564 2 5 719	1,562 9 0 203	1,560 15 7 317	38	1,559 6 3 046	1,557 12 11 391	1,556 3 5 553
3,128 4 11 438	3,125 2 0 415	3,121 15 2 634	39	3,118 12 6 091	3,115 9 10 783	3,112 7 4 705
4,692 7 5 157	4,687 11 0 625	4,683 14 9 801	40	4,678 2 9 137	4,673 6 10 174	4,668 11 1 058
6,256 9 10 876	6,250 4 0 830	6,243 14 5 268	41	6,237 9 0 183	6,231 3 9 606	6,224 14 9 410
7,820 12 4 490	7,812 13 1 033	7,804 14 0 585	42	7,796 15 3 228	7,789 0 8 957	7,781 2 5 738
9,384 14 10 314	9,375 6 1 245	9,365 3 7 902	43	9,356 6 5 574	9,348 13 8 349	9,337 6 2 116
10,949 17 4 033	10,937 15 1 453	10,928 13 3 220	44	10,915 11 9 320	10,904 10 7 740	10,893 9 10 463
12,513 3 9 752	12,500 8 1 660	12,487 12 10 537	45	12,476 2 0 865	12,462 7 7 132	12,449 13 6 821
14,077 6 3 470	14,063 1 1 860	14,048 12 5 554	46	14,034 8 3 411	14,020 4 6 523	14,006 1 3 173
15,641 8 9 169	15,625 10 2 075	15,609 12 1 171	47	15,598 14 6 457	15,578 1 5 915	15,563 4 11 528
31,283 1 6 379	31,251 4 4 151	31,219 8 2 341	48	31,187 13 0 914	31,156 2 11 830	31,124 9 11 052
46,944 10 3 568	46,876 14 6 226	46,829 4 3 512	49	46,781 11 7 371	46,734 4 5 744	46,686 14 10 573
62,566 3 0 753	62,502 8 3 301	62,439 0 4 693	50	62,375 10 1 826	62,312 11 5 659	62,249 3 16 103
78,207 11 9 347	78,125 10 2 376	78,048 12 5 854	51	77,969 8 8 884	77,890 7 5 574	77,811 8 9 620
93,849 4 7 136	93,753 13 4 552	93,658 3 7 024	52	93,563 7 2 741	93,468 8 11 429	93,373 13 9 155
1,09,430 13 4 336	1,09,379 7 2 527	1,09,268 4 8 195	53	1,09,157 6 9 198	1,09,046 10 5 404	1,08,936 2 8 681
1,25,132 6 1 515	1,25,005 1 4 602	1,24,878 0 9 365	54	1,24,751 4 3 655	1,24,624 11 11 318	1,24,493 7 8 207
1,40,778 14 10 705	1,40,630 11 6 678	1,40,487 12 10 537	55	1,40,345 2 10 112	1,40,202 13 5 231	1,40,059 12 7 733
1,56,415 7 7 894	1,56,256 5 8 763	1,56,097 8 11 707	56	1,55,939 1 4 669	1,55,780 14 11 148	1,55,623 1 7 258

POUNDS STERLING INTO RUPEES.

Rs. 3 1/16 d.	Rs. 3 1/8 d.	Rs. 3 1/4 d.	Amount.	Rs. 3 1/2 d.	Rs. 3 d.	Rs. 3 3/4 d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 109	3 136	3 103	Far. 1	3 100	3 097	3 094
6 219	6 212	6 206	2	6 200	6 193	6 187
9 329	9 318	9 309	3	9 300	9 290	9 281
1 0 437	1 0 425	1 0 412	Pen. 1	1 0 400	1 0 387	1 0 374
2 0 874	2 0 849	2 0 824	2	2 0 799	2 0 774	2 0 749
3 1 1312	3 1 1274	3 1 1236	3	3 1 1199	3 1 1161	3 1 1124
4 1 749	4 1 699	4 1 648	4	4 1 598	4 1 548	4 1 498
5 2 186	5 2 128	5 2 061	5	5 1 998	5 1 948	5 1 898
6 2 623	6 2 545	6 2 473	6	6 2 398	6 2 348	6 2 298
7 3 061	7 2 973	7 2 885	7	7 2 797	7 2 747	7 2 697
8 3 498	8 3 397	8 3 297	8	8 3 197	8 3 097	8 3 047
9 3 935	9 3 822	9 3 709	9	9 3 596	9 3 484	9 3 372
10 4 372	10 4 247	10 4 121	10	10 3 996	10 3 871	10 3 746
11 4 810	11 4 671	11 4 533	11	11 4 386	11 4 258	11 4 121
12 5 247	12 5 098	12 4 945	Shlg 1	12 4 795	12 4 645	12 4 495
1 8 10 494	1 8 10 192	1 8 9 891	2	1 8 9 590	1 8 9 290	1 8 8 991
2 5 3 741	2 5 3 265	2 5 2 836	3	2 5 2 585	2 5 1 935	2 5 1 486
3 1 8 688	3 1 8 594	3 1 7 781	4	3 1 7 151	3 1 6 551	3 1 5 952
3 14 2 253	3 14 1 480	3 14 0 727	5	3 13 1 976	3 13 1 226	3 13 0 477
4 10 7 482	4 10 6 576	4 10 5 873	6	4 10 4 471	4 10 3 871	4 10 2 973
5 6 7 0 729	5 6 11 672	5 6 10 815	7	5 6 9 566	5 6 8 816	5 6 7 468
6 3 5 976	6 3 4 763	6 3 3 561	8	6 3 2 261	6 3 1 181	6 2 11 984
6 15 1 223	6 15 9 665	6 15 8 509	9	6 15 7 156	6 15 5 806	6 15 4 459
7 12 4 470	7 12 2 951	7 12 1 455	10	7 11 1 952	7 11 0 452	7 11 9 955
8 8 9 717	8 8 8 057	8 8 6 400	11	8 8 4 741	8 8 3 097	8 8 1 450
9 5 2 924	9 5 1 153	9 4 11 845	12	9 4 9 612	9 4 7 742	9 4 5 916
10 1 8 211	10 1 6 429	10 1 4 291	13	10 1 2 337	10 1 0 857	10 0 10 441
10 14 1 458	10 13 11 345	10 13 9 235	14	10 13 7 132	10 13 5 032	10 13 2 937
11 10 6 704	11 10 4 441	11 10 2 183	15	11 9 11 927	11 9 9 677	11 9 7 432
12 6 11 91	12 6 9 537	12 6 7 127	16	12 6 4 722	12 6 2 222	12 5 11 928
13 3 5 198	13 3 2 633	13 3 0 073	17	13 2 9 518	13 2 6 968	13 2 4 423
13 15 10 445	13 15 7 729	13 15 5 018	18	13 15 2 313	13 14 1 813	13 14 8 918
14 12 3 652	14 12 0 825	14 11 9 964	19	14 11 7 163	14 11 4 558	14 11 1 413
15 8 9 899	15 8 5 921	15 8 2 909	20	15 7 11 903	15 7 8 903	15 7 5 909
16 1 1 579	16 1 0 11 812	16 0 8 518	21	16 15 11 806	16 15 5 806	16 14 11 819
17 10 2 818	17 9 5 783	17 8 8 727	22	17 11 709	17 10 2 710	17 9 5 728
18 2 11 757	18 11 11 635	18 10 11 636	23	18 15 11 813	18 14 11 813	18 13 11 637
19 11 8 690	19 10 5 816	19 9 2 545	24	19 11 816	19 10 8 816	19 9 5 547
20 4 5 638	20 3 11 527	20 2 5 451	25	20 15 11 419	20 14 5 419	20 13 11 456
108 13 2 573	108 11 5 445	108 9 8 364	26	108 11 322	108 6 2 222	108 4 5 366
124 5 11 514	124 3 11 389	124 1 11 273	27	123 15 11 225	123 13 11 225	123 11 11 275
139 14 8 453	139 12 5 299	139 10 2 182	28	139 7 11 128	139 5 8 129	139 3 5 184
155 7 5 383	155 4 11 211	155 2 5 091	29	154 15 11 031	154 13 5 032	154 10 11 094
163 14 10 785	163 10 10 423	163 8 4 10 182	30	163 15 10 055	163 10 10 055	163 8 10 187
466 6 4 178	465 14 9 434	465 7 3 273	31	464 5 9 994	464 3 3 097	464 0 9 281
621 13 9 571	621 3 8 345	620 9 8 394	32	619 15 8 125	619 5 8 129	618 11 8 375
777 11 8 690	776 8 8 057	775 12 1 455	33	774 15 7 156	774 3 1 161	773 6 7 468
934 12 8 350	931 13 7 268	930 14 6 545	34	929 15 6 188	929 0 6 194	928 1 6 562
1498 4 1 749	1497 2 6 479	1496 0 11 636	35	1494 15 5 219	1493 13 11 222	1492 12 5 556
1243 11 7 112	1242 7 5 681	1241 3 4 727	36	1239 15 4 250	1238 11 4 258	1237 7 4 749
1399 3 0 534	1397 12 4 902	1396 5 9 818	37	1394 15 3 282	1393 8 9 290	1392 2 3 843
1554 10 5 927	1553 1 4 113	1551 8 2 909	38	1549 15 2 313	1548 6 2 323	1546 13 2 937
3109 4 11 854	3106 2 8 226	3103 0 5 816	39	3104 14 4 626	3103 12 4 645	3101 10 5 873
4663 15 5 781	4659 4 0 340	4648 7 3 273	40	4649 13 9 939	4645 2 6 968	4640 7 8 810
6213 9 11 709	6212 5 4 455	6206 0 11 636	41	6199 12 9 251	6193 8 9 290	6187 4 11 746
7773 4 5 636	7765 6 8 566	7757 9 2 543	42	7749 11 11 564	7741 14 11 613	7734 2 2 683
9327 14 11 665	9318 8 0 679	9303 1 5 455	43	9299 11 1 877	9290 5 1 925	9280 15 5 819
10852 9 5 460	10871 9 7 793	10860 9 8 364	44	10849 10 4 190	10838 11 4 258	10827 12 8 556
12437 3 11 417	12444 10 8 006	12412 11 273	45	12399 9 6 503	12387 1 6 581	12374 9 11 492
13991 14 5 344	13977 12 1 019	13963 10 2 152	46	13949 8 8 815	13936 7 8 903	13921 7 2 429
15519 8 11 271	15530 13 5 132	15515 2 5 091	47	15499 7 11 128	15483 13 11 226	15468 4 5 366
31091 10 5 423	31061 10 10 265	31030 4 10 182	48	30998 15 10 258	30987 11 10 451	30966 8 10 731
46639 10 9 811	46502 8 3 397	46515 7 3 273	49	46498 7 9 384	46451 9 9 677	46404 13 4 097
62183 3 9 085	62123 5 8 530	62160 9 8 364	50	61997 15 8 513	61935 7 8 903	61873 1 9 462
77732 12 8 356	77654 3 1 661	77576 12 1 455	51	77497 7 7 041	77419 5 8 129	77341 6 2 228
93279 5 7 638	93185 0 6 795	93090 14 6 545	52	92998 15 6 769	92903 3 7 355	92809 10 8 193
108525 14 6 899	108715 13 11 927	108606 0 11 636	53	108496 7 6 897	108387 1 6 581	108275 2 7 151
124372 7 6 170	124443 11 5 020	124121 3 4 727	54	123995 15 5 021	123870 15 5 806	123746 3 6 924
139919 10 5 441	139777 8 10 192	139636 5 9 818	55	139495 7 4 153	139354 13 5 032	139214 8 0 290
155465 9 4 713	155308 6 8 326	155151 2 5 091	56	154994 15 3 282	154833 11 4 258	154682 12 5 656

POUNDS STERLING INTO RUPEES.

Rs. 3 $\frac{1}{2}$ d.	Rs. 3 $\frac{1}{2}$ d.	Rs. 3 $\frac{1}{2}$ d.	Amount.	Rs. 3 $\frac{1}{2}$ d.	Rs. 3 $\frac{1}{2}$ d.	Rs. 3 $\frac{1}{2}$ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 091	3 087	3 082	Far. 1	3 081	3 078	3 075
6 181	6 175	6 169	2	6 168	6 166	6 160
9 272	9 268	9 263	3	9 244	9 244	9 235
1 0352	1 0350	1 0337	Pen. 1	1 0325	1 0318	1 0300
2 0724	2 0700	2 0670	2	2 0650	2 065	2 0601
3 1086	3 1049	3 1013	3	3 0973	3 0938	3 0901
4 1419	4 1319	4 1349	4	4 1300	4 1250	4 1201
5 1811	5 1748	5 1687	5	5 1625	5 1623	5 1601
6 2173	6 2069	6 2024	6	6 1530	6 1576	6 1502
7 2535	7 2448	7 2361	7	7 2275	7 2168	7 2102
8 2897	8 2793	8 2699	8	8 2640	8 2501	8 2402
9 3260	9 3147	9 3139	9	9 2525	9 2314	9 2203
10 3622	10 3497	10 3371	10	10 3220	10 3126	10 3003
11 3984	11 3847	11 3711	11	11 3175	11 3089	11 3003
12 4346	12 4197	12 4042	Shilg 1	12 3000	12 3752	12 3604
1 8 8692	1 8 8234	1 8 8096	2	1 8 7799	1 8 7503	1 8 7207
2 5 1038	2 5 0591	2 5 0149	3	2 4 1609	2 4 1125	2 4 1081
3 1 5834	3 1 4783	3 1 4193	4	3 1 3699	3 1 3003	3 1 2414
4 13 9736	4 13 9085	4 13 8241	5	4 13 7498	4 13 6758	4 13 6018
5 17 0276	5 17 0182	5 17 0289	6	5 17 1139	5 17 0509	5 17 0222
6 20 6423	6 20 5379	6 20 4334	7	6 20 3938	6 20 2890	6 20 1855
7 24 10769	7 24 9578	7 24 8386	8	7 24 2718	7 24 1612	7 24 1229
8 28 15115	8 28 11773	8 28 0434	9	8 28 1411	8 28 0704	8 28 0332
9 32 17461	9 32 0970	9 32 0148	10	9 32 0997	9 32 0151	9 32 0306
10 36 21807	10 36 10167	10 36 0230	11	10 36 0997	10 36 0286	10 36 0340
11 40 26153	11 40 12364	11 40 0478	12	11 40 0997	11 40 0318	11 40 0373
12 44 30499	12 44 15601	12 44 0722	13	12 44 0997	12 44 0370	12 44 0427
13 48 34845	13 48 19947	13 48 1085	14	13 48 0997	13 48 0422	13 48 0480
14 52 39191	14 52 24049	14 52 1518	15	14 52 0997	14 52 0474	14 52 0527
15 56 43537	15 56 28395	15 56 1930	16	15 56 0997	15 56 0526	15 56 0580
16 60 47883	16 60 32741	16 60 2355	17	16 60 0997	16 60 0578	16 60 0631
17 64 52229	17 64 37087	17 64 2780	18	17 64 0997	17 64 0630	17 64 0683
18 68 56575	18 68 41433	18 68 3215	19	18 68 0997	18 68 0682	18 68 0735
19 72 60921	19 72 45779	19 72 3650	20	19 72 0997	19 72 0734	19 72 0787
20 76 65267	20 76 50125	20 76 4085	21	20 76 0997	20 76 0786	20 76 0839
21 80 69613	21 80 54471	21 80 4520	22	21 80 0997	21 80 0838	21 80 0891
22 84 73959	22 84 58817	22 84 4955	23	22 84 0997	22 84 0890	22 84 0943
23 88 78305	23 88 63163	23 88 5390	24	23 88 0997	23 88 0942	23 88 0995
24 92 82651	24 92 67509	24 92 5825	25	24 92 0997	24 92 0994	24 92 1047
25 96 86997	25 96 71855	25 96 6260	26	25 96 0997	25 96 1046	25 96 1099
26 100 91343	26 100 76201	26 100 6695	27	26 100 0997	26 100 1098	26 100 1151
27 104 95689	27 104 80547	27 104 7130	28	27 104 0997	27 104 1150	27 104 1203
28 108 100345	28 108 84893	28 108 7565	29	28 108 0997	28 108 1202	28 108 1255
29 112 104801	29 112 89239	29 112 8000	30	29 112 0997	29 112 1254	29 112 1307
30 116 109257	30 116 93585	30 116 8475	31	30 116 0997	30 116 1306	30 116 1359
31 120 113713	31 120 97931	31 120 8950	32	31 120 0997	31 120 1358	31 120 1411
32 124 118169	32 124 103787	32 124 9395	33	32 124 0997	32 124 1410	32 124 1463
33 128 122625	33 128 108243	33 128 9850	34	33 128 0997	33 128 1462	33 128 1515
34 132 127081	34 132 112699	34 132 10305	35	34 132 0997	34 132 1514	34 132 1567
35 136 131537	35 136 117155	35 136 10750	36	35 136 0997	35 136 1566	35 136 1619
36 140 135993	36 140 121611	36 140 111955	37	36 140 0997	36 140 1618	36 140 1671
37 144 140449	37 144 126067	37 144 116410	38	37 144 0997	37 144 1670	37 144 1723
38 148 144905	38 148 130523	38 148 120865	39	38 148 0997	38 148 1722	38 148 1775
39 152 149361	39 152 134979	39 152 125320	40	39 152 0997	39 152 1774	39 152 1827
40 156 153817	40 156 139435	40 156 129775	41	40 156 0997	40 156 1826	40 156 1879
41 160 158273	41 160 143891	41 160 134230	42	41 160 0997	41 160 1878	41 160 1931
42 164 162729	42 164 148347	42 164 138685	43	42 164 0997	42 164 1930	42 164 1983
43 168 167185	43 168 152803	43 168 143140	44	43 168 0997	43 168 1982	43 168 2035
44 172 171641	44 172 157259	44 172 147595	45	44 172 0997	44 172 2034	44 172 2087
45 176 176097	45 176 161715	45 176 152050	46	45 176 0997	45 176 2086	45 176 2139
46 180 180553	46 180 166171	46 180 156505	47	46 180 0997	46 180 2138	46 180 2191
47 184 185009	47 184 170627	47 184 160960	48	47 184 0997	47 184 2190	47 184 2243
48 188 189465	48 188 175083	48 188 165415	49	48 188 0997	48 188 2242	48 188 2295
49 192 193921	49 192 179539	49 192 169870	50	49 192 0997	49 192 2294	49 192 2347
50 196 198377	50 196 183995	50 196 174325	51	50 196 0997	50 196 2346	50 196 2399
51 200 202833	51 200 188451	51 200 178780	52	51 200 0997	51 200 2398	51 200 2451
52 204 207289	52 204 192907	52 204 183235	53	52 204 0997	52 204 2450	52 204 2503
53 208 211745	53 208 197363	53 208 187690	54	53 208 0997	53 208 2502	53 208 2555
54 212 216201	54 212 201819	54 212 192145	55	54 212 0997	54 212 2554	54 212 2607
55 216 220657	55 216 206275	55 216 196600	56	55 216 0997	55 216 2606	55 216 2659
56 220 225113	56 220 210731	56 220 201055	57	56 220 0997	56 220 2658	56 220 2711
57 224 229569	57 224 215187	57 224 205510	58	57 224 0997	57 224 2710	57 224 2763
58 228 234025	58 228 219643	58 228 209965	59	58 228 0997	58 228 2762	58 228 2815
59 232 238481	59 232 224099	59 232 214420	60	59 232 0997	59 232 2814	59 232 2867
60 236 242937	60 236 228555	60 236 218875	61	60 236 0997	60 236 2866	60 236 2919
61 240 247393	61 240 233011	61 240 223330	62	61 240 0997	61 240 2918	61 240 2971
62 244 251849	62 244 237467	62 244 227785	63	62 244 0997	62 244 2970	62 244 3023
63 248 256305	63 248 241923	63 248 232240	64	63 248 0997	63 248 3022	63 248 3075
64 252 260761	64 252 246379	64 252 236695	65	64 252 0997	64 252 3074	64 252 3127
65 256 265217	65 256 250835	65 256 241150	66	65 256 0997	65 256 3126	65 256 3179
66 260 269673	66 260 255291	66 260 245605	67	66 260 0997	66 260 3178	66 260 3231
67 264 274129	67 264 259747	67 264 250060	68	67 264 0997	67 264 3230	67 264 3283
68 268 278585	68 268 264203	68 268 254515	69	68 268 0997	68 268 3282	68 268 3335
69 272 283041	69 272 268659	69 272 258970	70	69 272 0997	69 272 3334	69 272 3387
70 276 287497	70 276 273115	70 276 263425	71	70 276 0997	70 276 3386	70 276 3439
71 280 291953	71 280 277571	71 280 267880	72	71 280 0997	71 280 3438	71 280 3491
72 284 296409	72 284 282027	72 284 272335	73	72 284 0997	72 284 3490	72 284 3543
73 288 300865	73 288 286483	73 288 276790	74	73 288 0997	73 288 3542	73 288 3595
74 292 305321	74 292 290939	74 292 281245	75	74 292 0997	74 292 3594	74 292 3647
75 296 309777	75 296 295395	75 296 285700	76	75 296 0997	75 296 3646	75 296 3699
76 300 314233	76 300 299851	76 300 290155	77	76 300 0997	76 300 3698	76 300 3751
77 304 318689	77 304 304307	77 304 294610	78	77 304 0997	77 304 3750	77 304 3803
78 308 323145	78 308 308763	78 308 299065	79	78 308 0997	78 308 3802	78 308 3855
79 312 327601	79 312 313219	79 312 303520	80	79 312 0997	79 312 3854	79 312 3907
80 316 332057	80 316 317675	80 316 307975	81	80 316 0997	80 316 3906	80 316 3959
81 320 336513	81 320 322131	81 320 312430	82	81 320 0997	81 320 3958	81 320 4011
82 324 340969	82 324 326587	82 324 316885	83	82 324 0997	82 324 4010	82 324 4063
83 328 345425	83 328 331043	83 328 321340	84	83 328 0997	83 328 4062	83 328 4115
84 332 349881	84 332 335499	84 332 325795	85	84 332 0997	84 332 4114	84 332 4167
85 336 354337	85 336 339955	85 336 330250	86	85 336 0997	85 336 4166	85 336 4219
86 340 358793	86 340 344411	86 340 334705	87	86 340 0997	86 340 4218	86 340 4271
87 344 363249	87 344 348867	87 344 339160	88	87 344 0997	87 344 4270	87 344 4323
88 348 367705	88 348 353323	88 348 343615	89	88 348 0997	88 348 4322	88 348 4375
89 352 372161	89 352 357779	89 352 348070	90	89 352 0997	89 352 4374	89 352 4427
90 356 376617	90 356 362235	90 356 352525	91	90 356 0997	90 356 4426	90 356 4479
91 360 381073	91 360 366691	91 360 356980	92	91 360 0997	91 360 4478	91 360 4531
92 364 385529	92 364 371147	92 364 361435	93	92 364 0997	92 364 4530	92 364 4583
93 368 389985	93 368 375603	93 368 365890	94	93 368 0997	93 368 4582	93 368 4635
94 372 394441	94 372 380059	94 372 370345	95	94 372 0997	94 372 4634	94 372 4687
95 376 398897	95 376 384515	95 376 374800	96	95 376 0997	95 376 4686	95 376 4739
96 380 403353	96 380 388971	96 380 379255	97	96 380 0997	96 380 4738	96 380 4791
97 384 407809	97 384 393427	97 384 383710	98	97 384 0997	97 384 4790	97 384 4843
98						

POUNDS STERLING INTO RUPEES.

Rs. 38/4.	Rs. 3 1/4.	Rs. 3 1/2.	Amount.	Rs. 3 1/2.	Rs. 3 1/4.	Rs. 3 1/2.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.	Far.	Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 072	3 069	3 066	1	3 075	3 060	3 057
6 144	6 138	6 132	2	6 125	6 119	6 112
9 216	9 207	9 198	3	9 185	9 179	9 170
12 288	12 276	12 268	4	12 251	12 239	12 227
15 360	15 342	15 332	5	15 302	15 287	15 272
18 432	18 408	18 396	6	18 353	18 335	18 316
21 504	21 474	21 460	7	21 404	21 382	21 359
24 576	24 542	24 526	8	24 455	24 429	24 402
27 648	27 610	27 592	9	27 506	27 476	27 444
30 720	30 678	30 658	10	30 557	30 523	30 485
33 792	33 745	33 722	11	33 608	33 570	33 528
36 864	36 813	36 788	12	36 659	36 616	36 569
39 936	39 881	39 854	13	39 710	39 663	39 612
43 008	42 949	42 919	14	42 761	42 709	42 654
46 080	46 017	45 984	15	45 812	45 755	45 694
49 152	49 085	49 048	16	48 863	48 799	48 730
52 224	52 153	52 114	17	51 914	51 845	51 772
55 296	55 221	55 179	18	54 965	54 891	54 813
58 368	58 289	58 244	19	58 016	57 937	57 854
61 440	61 357	61 309	20	61 067	60 983	60 895
64 512	64 425	64 374	21	64 118	64 029	63 936
67 584	67 493	67 439	22	67 169	67 075	66 977
70 656	70 561	70 504	23	70 220	70 121	70 018
73 728	73 629	73 569	24	73 271	73 167	73 059
76 800	76 697	76 634	25	76 322	76 213	76 100
79 872	79 765	79 699	26	79 373	79 259	79 141
82 944	82 833	82 764	27	82 424	82 305	82 182
86 016	85 901	85 828	28	85 475	85 351	85 223
89 088	88 969	88 892	29	88 526	88 397	88 264
92 160	92 037	91 956	30	91 577	91 443	91 305
95 232	95 105	95 019	31	94 628	94 489	94 346
98 304	98 173	98 084	32	97 679	97 535	97 387
101 376	101 241	101 148	33	100 730	100 581	100 428
104 448	104 309	104 212	34	103 781	103 627	103 469
107 520	107 377	107 276	35	106 832	106 673	106 510
110 592	110 445	110 340	36	109 883	109 719	109 551
113 664	113 513	113 404	37	112 934	112 765	112 592
116 736	116 581	116 468	38	115 985	115 811	115 633
119 808	119 649	119 532	39	119 036	118 857	118 674
122 880	122 717	122 596	40	122 087	121 894	121 706
125 952	125 785	125 659	41	125 138	124 940	124 747
129 024	128 853	128 722	42	128 189	127 986	127 788
132 096	131 921	131 786	43	131 240	131 033	130 830
135 168	134 989	134 848	44	134 291	134 079	133 876
138 240	138 057	137 912	45	137 342	137 125	136 917
141 312	141 125	140 976	46	140 393	140 171	139 958
144 384	144 193	144 039	47	143 444	143 217	142 999
147 456	147 259	147 100	48	146 495	146 263	146 035
150 528	150 327	150 164	49	149 546	149 309	149 076
153 600	153 395	153 228	50	152 597	152 355	152 117
156 672	156 463	156 292	51	155 648	155 399	155 155
159 744	159 531	159 356	52	158 699	158 445	158 196
162 816	162 599	162 419	53	161 750	161 491	161 237
165 888	165 667	165 483	54	164 801	164 537	164 278
168 960	168 735	168 546	55	167 852	167 583	167 320
172 032	171 803	171 609	56	170 903	170 629	170 361
175 104	174 871	174 672	57	173 954	173 675	173 402
178 176	177 939	177 736	58	177 005	176 721	176 448
181 248	180 997	180 789	59	180 056	179 767	179 489
184 320	184 065	183 854	60	183 107	182 813	182 525
187 392	187 133	186 918	61	186 158	185 859	185 566
190 464	190 201	190 000	62	189 209	188 905	188 607
193 536	193 269	193 058	63	192 260	191 951	191 648
196 608	196 337	196 122	64	195 311	194 997	194 685
199 680	199 405	199 186	65	198 362	198 043	197 730
202 752	202 473	202 249	66	201 413	201 089	200 776
205 824	205 541	205 312	67	204 464	204 135	203 817
208 896	208 609	208 376	68	207 515	207 181	206 858
211 968	211 677	211 439	69	210 566	210 227	209 894
215 040	214 745	214 502	70	213 617	213 273	212 935
218 112	217 813	217 564	71	216 668	216 319	215 976
221 184	220 881	220 626	72	219 719	219 365	219 017
224 256	223 949	223 689	73	222 770	222 411	222 058
227 328	226 997	226 734	74	225 821	225 457	225 094
230 400	230 065	229 796	75	228 872	228 503	228 135
233 472	233 133	232 859	76	231 923	231 549	231 176
236 544	236 199	235 916	77	234 974	234 595	234 217
239 616	239 267	238 979	78	238 025	237 641	237 258
242 688	242 335	242 037	79	241 076	240 687	240 299
245 760	245 403	245 101	80	244 127	243 733	243 335
248 832	248 471	248 164	81	247 178	246 779	246 376
251 904	251 539	251 226	82	250 229	249 825	249 417
254 976	254 607	254 289	83	253 280	252 871	252 458
258 048	257 675	257 356	84	256 331	255 917	255 500
261 120	260 743	260 419	85	259 382	258 963	258 540
264 192	263 811	263 482	86	262 433	262 009	261 581
267 264	266 877	266 544	87	265 484	265 055	264 622
270 336	269 945	269 606	88	268 535	268 101	267 663
273 408	272 999	272 655	89	271 586	271 142	270 699
276 480	276 077	275 728	90	274 637	274 189	273 741
279 552	279 145	278 791	91	277 688	277 235	276 787
282 624	282 213	281 854	92	280 739	280 281	279 828
285 696	285 281	284 916	93	283 790	283 327	282 874
288 768	288 357	287 986	94	286 841	286 373	285 915
291 840	291 425	291 049	95	289 892	289 419	288 961
294 912	294 493	294 112	96	292 943	292 465	291 997
297 984	297 561	297 176	97	295 994	295 511	295 033
301 056	300 629	300 239	98	299 045	298 557	298 074
304 128	303 697	303 299	99	302 096	301 603	301 115
307 200	306 765	306 362	100	305 147	304 649	304 151
310 272	309 816	309 408	101	308 198	307 695	307 192
313 344	312 867	312 454	102	311 249	310 741	310 233
316 416	315 918	315 500	103	314 300	313 787	313 279
319 488	318 969	318 551	104	317 351	316 838	316 325
322 560	322 025	321 602	105	320 402	319 889	319 376
325 632	325 093	324 664	106	323 453	322 939	322 421
328 704	328 151	327 717	107	326 504	325 980	325 457
331 776	331 215	330 776	108	329 555	329 025	328 497
334 848	334 283	333 839	109	332 606	332 071	331 538
337 920	337 351	336 902	110	335 657	335 117	334 579
340 992	340 419	340 000	111	338 708	338 163	337 619
344 064	343 487	343 058	112	341 759	341 209	340 665
347 136	346 555	346 121	113	344 810	344 255	343 706
350 208	349 616	349 176	114	347 861	347 296	346 742
353 280	352 673	352 228	115	350 912	350 342	349 788
356 352	355 729	355 279	116	353 963	353 388	352 834
359 424	358 785	358 325	117	357 014	356 434	355 875
362 496	361 841	361 376	118	360 065	359 479	358 916
365 568	364 897	364 422	119	363 116	362 525	361 957
368 640	367 953	367 473	120	366 167	365 570	365 000
371 712	371 009	370 524	121	369 218	368 616	368 041
374 784	374 077	373 587	122	372 269	371 661	371 082
377 856	377 145	376 646	123	375 320	374 707	374 123
380 928	380 213	379 709	124	378 371	377 753	377 165
383 100	382 381	381 872	125	381 422	380 799	380 206
386 172	385 467	384 954	126	384 473	383 845	383 247
389 244	388 553	388 036	127	387 524	386 896	386 293
392 316	391 605	391 083	128	390 575	389 947	389 339
395 388	394 651	394 124	129	393 626	393 000	392 387
398 460	397 707	397 175	130	396 677	396 046	395 428
401 532	400 753	400 216	131	399 728	399 093	398 465
404 604	403 809	403 266	132	402 779	402 139	401 501
407 676	406 865	406 316	133	405 830	405 195	404 552
410 748	409 911	409 357	134	408 881	408 241	407 593
413 820	412 963	412 404	135	411 932	411 287	410 634
416 892	416 013	415 449	136	414 983	414 333	413 675
419 964	419 079	418 510	137	418 034	417 379	416 716
423 036	422 145	421 571	138	421 085	420 425	419 758
426 108	425 209	424 626	139	424 136	423 466	422 799
429 180	428 265	427 677	140	427 187	426 517	425 846
432 252	431 321	430 728	141	430 238	429 568	428 907
435 324	434 377	433 779	142	433 289	432 619	431 954
438 396	437 445	436 842	143	436 340	435 670	435 001
441 468	440 513	440 000				

POUNDS STERLING INTO RUPEES.

Rs. 3 $\frac{1}{2}$ d.	Rs. 3 $\frac{1}{4}$ d.	Rs. 3 d.	Amount.	Rs. 3 $\frac{1}{2}$ d.	Rs. 3 $\frac{1}{4}$ d.	Rs. 3 d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 054	3 051	3 045	Far. 1	3 045	3 042	3 039
6 107	6 101	6 097	2	6 099	6 093	6 077
9 161	9 152	9 143	3	9 134	9 125	9 116
1 0 215	1 0 203	1 0 190	4	1 0 178	1 0 162	1 0 154
2 0 429	2 0 405	2 0 381	5	2 0 357	2 0 333	2 0 309
3 0 644	3 0 608	3 0 571	6	3 0 535	3 0 499	3 0 463
4 0 859	4 0 810	4 0 762	7	4 0 714	4 0 665	4 0 617
5 1 074	5 1 013	5 0 952	8	5 0 892	5 0 832	5 0 772
6 1 288	6 1 215	6 1 143	9	6 1 070	6 0 998	6 0 926
7 1 503	7 1 442	7 1 335	10	7 1 219	7 1 164	7 1 109
8 1 718	8 1 621	8 1 521	11	8 1 427	8 1 381	8 1 334
9 1 932	9 1 823	9 1 711	12	9 1 606	9 1 547	9 1 489
10 2 147	10 2 026	10 1 905	13	10 1 744	10 1 663	10 1 543
11 2 362	11 2 238	11 2 095	14	11 1 962	11 1 830	11 1 697
12 2 577	12 2 431	12 2 286	Shilling 1	12 2 141	12 1 999	12 1 852
1 8 5153	1 8 4 552	1 8 4 571	2	1 8 4 231	1 8 3 992	1 8 3 703
2 4 7 730	2 4 7 238	2 4 6 857	3	2 4 6 522	2 4 5 985	2 4 5 555
3 0 10 3 6	3 0 9 724	3 0 9 143	4	3 0 8 830	3 0 7 984	3 0 7 407
3 13 0 583	3 13 0 155	3 12 11 429	5	3 12 10 704	3 12 9 980	3 12 9 258
4 9 3 459	4 9 2 186	4 9 1 714	6	4 9 0 844	4 8 11 976	4 8 11 110
5 5 6 036	5 5 6 017	5 5 4	7	5 5 2 935	5 5 1 872	5 5 0 961
6 1 8 812	6 1 7 443	6 1 6 286	8	6 1 5 128	6 1 3 968	6 1 2 813
6 13 11 159	6 13 9 879	6 13 8 571	9	6 13 7 297	6 13 5 964	6 13 4 695
7 10 1 765	7 10 0 810	7 9 10 857	10	7 9 9 407	7 9 7 960	7 9 6 516
8 6 4 342	8 6 2 741	8 6 1 143	11	8 5 11 543	8 5 9 958	8 5 8 383
9 2 6 918	9 2 5 172	9 2 3 429	12	9 2 1 059	9 1 11 052	9 1 10 220
9 14 9 495	9 14 7 603	9 14 5 715	13	9 14 3 830	9 14 1 948	9 14 0 071
10 11 0 072	10 11 0 034	10 10 8	14	10 10 5 971	10 10 3 944	10 10 1 923
11 7 2 649	11 7 0 485	11 6 10 286	15	11 6 8 112	11 6 5 841	11 6 3 774
12 3 5 225	12 3 2 896	12 3 0 571	16	12 2 10 252	12 2 7 937	12 2 5 626
12 15 7 801	12 15 5 327	12 15 2 857	17	12 15 0 892	12 14 9 933	12 14 7 478
13 11 10 878	13 11 7 758	13 11 5 143	18	13 11 2 535	13 10 11 929	13 10 9 329
14 8 0 934	14 7 10 139	14 7 7 429	19	14 7 4 674	14 7 1 925	14 6 11 131
15 4 8 531	15 4 0 620	15 3 9 714	20	15 3 6 315	15 3 3 921	15 3 1 033
20 8 7 069	20 8 1 339	20 7 7 420	21	20 7 1 899	20 6 7 842	20 6 5 095
45 12 10 594	45 12 1 859	45 11 5 143	22	45 10 8 444	45 9 11 762	45 9 8 509
61 1 2 123	61 0 2 479	60 15 2 857	23	60 14 3 259	60 13 3 683	60 12 4 130
76 5 5 634	76 4 3 098	76 3 0 571	24	76 11 0 078	76 0 7 604	75 15 5 133
91 9 9 135	91 8 3 718	91 6 10 286	25	91 5 4 858	91 3 11 525	91 2 6 196
108 14 0 716	108 12 4 338	108 10 8	26	108 8 11 708	108 7 3 442	108 5 2 223
122 2 4 247	122 0 4 957	121 14 5 714	27	121 12 6 517	121 10 7 866	121 8 8 261
137 6 7 772	137 4 5 672	137 2 8 429	28	137 0 1 832	136 13 11 937	136 11 9 294
152 10 11 308	152 8 6 192	152 6 1 143	29	152 3 8 147	152 1 3 808	151 14 10 326
305 5 10 616	304 1 0 983	304 12 2 286	30	304 7 4 293	304 2 6 418	303 13 8 613
458 0 9 924	457 9 6 690	457 2 3 429	31	456 11 0 440	456 3 9 924	455 12 6 979
610 11 9 233	610 2 0 788	609 8 4 571	32	608 14 8 537	608 5 0 832	607 11 5 806
768 6 8 541	762 10 6 983	761 14 5 714	33	761 2 4 733	760 6 4 240	759 10 3 632
918 1 7 849	915 3 1 180	914 4 8 571	34	913 6 0 850	912 7 7 245	911 9 1 953
1,068 12 7 157	1,067 11 7 375	1,066 10 8	35	1,065 9 9 027	1,064 8 10 455	1,063 8 0 236
1,221 7 6 465	1,220 4 1 873	1,219 0 9 143	36	1,217 13 6 173	1,216 10 1 663	1,215 6 10 611
1,374 2 5 773	1,372 12 7 770	1,371 6 10 286	37	1,370 1 1 320	1,368 11 4 871	1,367 5 8 998
1,526 13 5 082	1,525 5 1 968	1,523 12 11 429	38	1,522 4 9 467	1,520 12 8 079	1,519 4 7 264
3,053 10 10 163	3,050 10 3 932	3,047 9 10 857	39	3,044 9 6 934	3,041 9 4 158	3,038 9 2 523
4,580 8 3 245	4,573 15 5 899	4,571 6 10 286	40	4,566 14 4 490	4,562 8 0 238	4,557 13 9 793
6,107 5 8 826	6,101 4 2 865	6,095 3 9 714	41	6,090 3 1 867	6,083 2 8 317	6,077 2 5 056
7,634 3 1 408	7,626 9 9 831	7,619 0 9 143	42	7,611 7 11 334	7,603 15 4 396	7,596 7 0 820
9,161 0 6 489	9,151 14 11 797	9,142 13 8 571	43	9,133 12 9 801	9,124 12 0 475	9,115 11 7 555
10,687 13 11 571	10,677 4 1 724	10,666 10 8	44	10,660 1 6 268	10,645 8 8 534	10,635 0 2 849
12,214 11 4 652	12,203 9 3 780	12,190 7 7 429	45	12,178 6 3 734	12,165 5 4 634	12,154 4 10 113
13,741 8 9 734	13,727 14 5 696	13,714 4 6 857	46	13,700 11 1 201	13,687 2 0 713	13,673 9 5 677
15,268 6 2 815	15,253 3 7 662	15,233 1 6 286	47	15,222 15 10 668	15,207 14 8 792	15,192 14 0 641
30,536 12 5 630	30,506 7 3 328	30,476 3 0 571	48	30,445 15 9 398	30,415 13 5 584	30,385 12 1 232
45,805 2 8 445	45,750 10 10 932	45,714 4 6 897	49	45,668 15 8 004	45,623 12 2 276	45,578 10 1 923
61,073 8 11 820	61,012 14 6 649	60,952 6 1 143	50	60,831 15 6 672	60,803 10 11 163	60,771 8 3 564
76,341 15 2 079	76,268 2 2 312	76,190 7 7 429	51	76,114 15 5 340	76,039 9 7 960	75,964 6 3 204
91,610 5 4 491	91,539 5 9 974	91,428 9 1 714	52	91,337 15 4 007	91,247 8 4 762	91,157 4 3 845
1,06,878 11 7 706	1,06,772 9 5 636	1,06,666 10 8	53	1,06,530 15 2 676	1,06,455 7 1 545	1,06,350 2 4 488
1,22,147 11 10 521	1,22,025 13 1 299	1,21,904 12 2 286	54	1,21,783 15 1 346	1,21,683 5 10 337	1,21,543 0 5 127
1,37,415 8 1 386	1,37,279 0 8 981	1,37,142 13 8 571	55	1,37,008 15 0 011	1,36,871 4 7 129	1,36,735 14 5 768
1,52,683 14 4 151	1,52,532 4 4 623	1,52,350 15 2 857	56	1,52,229 14 10 679	1,52,079 3 3 921	1,51,925 12 6 493

POUNDS STERLING INTO RUPEES.

Rs. 3 ¹ / ₂ l.	Rs. 3 ¹ / ₂ l.	Rs. 3 ¹ / ₂ l.	Amount.	Rs. 3 ¹ / ₂ l.	Rs. 3 ¹ / ₂ l.	Rs. 3 ¹ / ₂ l.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 038	3 033	3 030	Far. 1	3 027	3 024	3 021
6 071	6 065	6 059	2	6 053	6 047	6 041
9 107	9 098	9 089	3	9 080	9 071	9 062
1 0142	1 0120	1 0118	Pen. 1	1 0106	1 0094	1 0083
2 0285	2 0261	2 0237	2	2 0213	2 0189	2 0165
3 0427	3 0391	3 0355	3	3 0339	3 0283	3 0248
4 0569	4 0521	4 0475	4	4 0459	4 0378	4 0330
5 0711	5 0652	5 0592	5	5 0532	5 0472	5 0413
6 0854	6 0782	6 0710	6	6 0683	6 0587	6 0496
7 0996	7 0912	7 0825	7	7 0745	7 0621	7 0578
8 1138	8 1042	8 0947	8	8 0851	8 0755	8 0661
9 1281	9 1173	9 1068	9	9 0999	9 0850	9 0743
10 1423	10 1303	10 1183	10	10 1064	10 0945	10 0826
11 1565	11 1433	11 1302	11	11 1170	11 1039	11 0908
12 1708	12 1564	12 1425	Shilg 1	12 1277	12 1134	12 0991
1 8 24 6	1 8 3 197	1 8 2 840	2	1 8 2554	1 8 2 265	1 8 1 983
2 4 6 123	2 4 4 121	2 4 4 320	3	2 4 3321	2 4 3 492	2 4 2 973
3 0 6 530	3 0 5 235	3 0 5 681	4	3 0 5 107	3 0 4 585	3 0 3 965
3 12 8 538	3 12 7 818	3 12 7 101	5	3 12 6 354	3 12 5 609	3 12 4 956
4 8 10 845	4 8 9 332	4 8 8 321	6	4 8 7 661	4 8 6 813	4 8 5 947
5 4 11 055	5 4 10 915	5 4 9 841	7	5 4 8 938	5 4 7 837	5 4 6 938
6 1 1 660	6 1 1 609	6 1 1 591	8	6 1 10 215	6 1 0 907	6 1 0 7929
6 13 3 365	6 13 2 973	6 13 0 781	9	6 12 11 492	6 12 10 205	6 12 8 920
7 9 5 075	7 9 4 837	7 9 2 220	10	7 9 6 768	7 8 11 530	7 8 9 912
8 6 6 7 2	8 6 5 270	8 5 3 621	11	8 5 2 345	8 5 0 472	8 4 10 903
9 1 8 490	9 1 8 794	9 1 5 041	12	9 1 1 606	9 1 0 1894	9 0 11 894
9 13 10 198	9 13 8 338	9 13 6 463	13	9 13 4 599	9 13 2 740	9 13 0 885
10 8 11 875	10 8 9 391	10 8 7 834	14	10 8 5 872	10 8 3 874	10 8 1 878
11 6 1 113	11 5 11 455	11 5 9 302	15	11 5 7 153	11 5 5 008	11 5 2 887
12 2 8 820	12 2 1 019	12 1 11 722	16	12 1 8 490	12 1 6 142	12 1 3 858
12 14 5 125	12 14 2 583	12 14 0 142	17	12 13 9 7 6	12 13 7 276	12 13 4 550
13 10 6 735	13 10 4 148	13 10 1 582	18	13 9 10 083	13 9 8 429	13 9 5 841
14 6 8 443	14 6 6 710	14 6 3 982	19	14 6 0 290	14 5 9 543	14 5 6 882
15 2 10 150	15 2 7 273	15 2 4 402	20	15 2 1 537	15 1 10 877	15 1 7 823
20 5 8 303	20 5 5 547	20 4 8 705	30	20 4 3 074	20 3 9 854	20 3 6 648
45 8 6 451	45 7 9 830	45 7 1 207	40	45 6 4 611	45 5 8 031	45 4 11 493
80 11 4 601	80 10 6 094	80 9 6 606	50	80 5 6 148	80 4 7 670	80 3 7 294
75 14 2 751	75 13 3 387	75 11 10 012	60	75 10 7 855	75 9 5 886	75 8 3 115
91 1 0 801	90 15 7 641	90 14 2 414	70	90 12 9 222	90 11 4 068	90 9 10 988
106 8 11 651	106 2 2 914	106 0 6 517	80	105 14 10 759	105 13 2 74	105 11 6 731
121 6 9 202	121 4 10 188	121 2 11 819	90	121 1 0 365	120 15 1 417	120 13 2 584
136 9 7 539	136 7 5 431	136 5 3 621	100	136 3 1 633	136 1 0 094	135 14 10 407
151 12 5 509	151 10 9 734	151 7 8 024	200	151 5 3 869	151 2 10 772	151 0 6 230
303 8 11 004	303 4 1 459	302 15 4 447	300	302 10 6 739	302 5 9 518	302 3 2 648
455 5 4 516	454 12 2 933	454 7 0 071	400	453 15 10 1 8	453 8 8 315	453 1 6 690
607 1 10 002	606 8 2 938	605 14 8 095	500	605 5 1 478	604 11 7 087	604 2 9 40
758 14 3 610	758 2 8 372	757 6 4 118	600	756 10 4 847	755 14 5 568	755 2 7 150
910 10 9 012	909 12 4 407	908 14 0 142	700	907 15 8 217	907 1 4 681	906 3 1 381
1,062 7 2 814	1,061 8 5 141	1,060 5 8 189	800	1,059 4 11 586	1,058 4 3 402	1,057 3 7 611
1,214 3 8 016	1,213 0 6 876	1,212 118 4189	900	1,210 10 2 956	1,209 7 2 178	1,208 4 1 841
1,366 0 1 513	1,364 10 6 610	1,363 5 0 218	1,000	1,361 15 6 825	1,360 10 0 915	1,359 4 8 071
1,517 12 7 020	1,514 4 7 245	1,512 12 8 237	2,000	1,513 4 9 695	1,511 12 11 717	1,510 5 2 301
3,035 9 2 040	3,032 9 2 689	3,029 9 4 473	3,000	3,028 9 7 380	3,025 9 11 423	3,020 0 1 602
4,553 5 0 056	4,549 18 10 034	4,544 9 0 710	4,000	4,539 14 5 034	4,535 6 11 150	4,530 15 6 913
6,071 2 4 079	6,065 2 5 378	6,059 2 8 947	5,000	6,063 3 2 778	6,047 3 10 816	6,041 4 9 204
7,588 14 11 096	7,581 7 0 723	7,573 15 5 183	6,000	7,566 8 0 473	7,550 10 10 538	7,541 9 1 504
9,106 11 6 116	9,097 11 8 067	9,088 12 1 420	7,000	9,079 12 10 167	9,073 13 10 299	9,061 15 1 805
10,644 8 1 133	10,614 0 3 412	10,603 8 9 657	8,000	10,593 1 7 832	10,584 10 10 018	10,578 4 4 108
12,142 4 8 165	12,130 4 1 758	12,118 5 5 892	9,000	12,106 6 5 557	12,094 7 9 732	12,082 9 6 407
13,683 1 5 178	13,666 9 6 101	13,653 2 2 130	10,000	13,619 11 2 251	13,606 4 9 449	13,592 14 8 708
15,177 13 10 198	15,162 14 1 445	15,147 14 10 367	1,000	15,133 3 0 946	15,118 1 9 165	15,103 3 11 019
30,355 11 8 395	30,335 12 2 890	30,315 13 8 734	2,000	30,286 0 1 892	30,268 3 6 331	30,250 7 10 018
45,533 9 6 543	45,488 10 4 338	45,443 12 7 101	3,000	45,399 0 2 837	45,354 5 3 496	45,309 11 9 076
60,711 7 4 791	60,651 8 5 781	60,591 11 5 467	4,000	60,532 0 3 783	60,472 7 0 661	60,412 15 8 035
75,889 5 9 988	75,814 6 7 226	75,739 10 3 831	5,000	75,665 0 4 729	75,590 8 9 827	75,516 3 7 044
91,067 3 1 188	90,977 4 8 671	90,887 9 2 201	6,000	90,796 0 5 675	90,708 10 6 969	90,619 7 6 059
106,245 0 11 333	106,140 2 10 110	106,035 8 6 568	7,000	105,931 0 6 621	105,826 12 4 157	105,722 11 5 082
121,423 14 9 581	121,303 0 11 562	121,183 6 10 935	8,000	121,054 0 7 538	120,949 14 1 333	120,835 15 4 070
136,600 12 7 778	136,465 15 1 007	136,331 5 9 802	9,000	136,197 0 8 512	136,063 15 10 458	135,929 3 8 079
151,778 10 9 970	151,688 13 2 452	151,479 4 7 665	10,000	151,330 0 9 438	151,181 1 7 653	151,032 7 2 068

POUNDS STERLING INTO RUPEES.

ls. 3 $\frac{1}{2}$ d.			Amount.	ls. 3 $\frac{1}{2}$ d.			ls. 3 $\frac{1}{2}$ d.			ls. 3 $\frac{1}{2}$ d.		
Rs.	A. P. D.P.	Rs.		Rs.	A. P. D.P.	Rs.	A. P. D.P.	Rs.	A. P. D.P.	Rs.	A. P. D.P.	Rs.
3 018		3 015		3 012		3 009		3 006		3 003		3 000
6 035		6 029		6 021		6 018		6 014		6 006		6 000
9 053		9 044		9 038		9 027		9 018		9 009		9 000
1 0 071		1 0 059		1 0 047		1 0 035		1 0 023		1 0 012		1 0 000
2 0 141		2 0 118		2 0 094		2 0 071		2 0 047		2 0 023		2 0 000
3 0 212		3 0 177		3 0 141		3 0 106		3 0 070		3 0 035		3 0 000
4 0 283		4 0 236		4 0 181		4 0 144		4 0 094		4 0 047		4 0 000
5 0 354		5 0 291		5 0 235		5 0 176		5 0 117		5 0 059		5 0 000
6 0 424		6 0 353		6 0 282		6 0 212		6 0 141		6 0 070		6 0 000
7 0 495		7 0 412		7 0 329		7 0 247		7 0 164		7 0 081		7 0 000
8 0 566		8 0 471		8 0 378		8 0 282		8 0 188		8 0 094		8 0 000
9 0 637		9 0 530		9 0 424		9 0 317		9 0 211		9 0 106		9 0 000
10 0 7 7		10 0 539		10 0 471		10 0 403		10 0 255		10 0 117		10 0 000
11 0 778		11 0 648		11 0 518		11 0 3 8		11 0 218		11 0 129		11 0 000
12 0 849		12 0 707		12 0 565		12 0 423		12 0 282		12 0 141		12 0 000
1 8 1 697		1 8 1 413		1 8 1 129		1 8 0 815		1 8 0 554		1 8 0 282		1 8 0 000
2 8 2 546		2 8 2 120		2 8 1 694		2 8 1 289		2 8 0 815		2 8 0 422		2 8 0 000
3 8 3 3 5		3 8 2 826		3 8 2 459		3 8 1 692		3 8 1 127		3 8 0 583		3 8 0 000
3 12 4 244		3 12 3 533		3 12 2 834		3 12 2 118		3 12 1 409		3 12 0 704		3 12 0 000
4 8 5 092		4 8 4 239		4 8 3 358		4 8 2 5 9		4 8 1 691		4 8 0 845		4 8 0 000
5 4 5 941		5 4 4 945		5 4 3 553		5 4 2 532		5 4 1 978		5 4 0 985		5 4 0 000
6 0 6 790		6 0 5 653		6 0 4 5 8		6 0 3 385		6 0 2 2 4		6 0 1 128		6 0 0 000
6 12 7 639		6 12 6 339		6 12 5 0 2		6 12 3 808		6 12 2 536		6 12 1 267		6 12 0 000
7 8 8 487		7 8 7 066		7 8 5 647		7 8 4 231		7 8 2 815		7 8 1 438		7 8 0 000
8 4 9 836		8 4 7 772		8 4 6 212		8 4 4 651		8 4 3 100		8 4 1 549		8 4 0 000
9 0 10 185		9 0 8 479		9 0 6 776		9 0 5 077		9 0 3 582		9 0 1 889		9 0 0 000
9 18 11 33		9 12 9 185		9 12 7 34		9 12 5 600		9 12 3 66		9 12 1 580		9 12 0 000
10 8 11 882		10 8 9 392		10 8 7 906		10 8 5 623		10 8 3 945		10 8 1 971		10 8 0 000
11 5 0 781		11 4 10 599		11 4 8 471		11 4 6 347		11 4 4 227		11 4 2 111		11 4 0 000
12 1 1 580		12 0 11 365		12 0 9 635		12 0 6 770		12 0 4 509		12 0 2 252		12 0 0 000
12 18 2 428		12 18 0 012		12 12 9 309		12 12 7 193		12 12 4 791		12 12 2 399		12 12 0 000
13 9 3 277		13 9 0 7 18		13 8 19 165		13 8 7 618		13 8 5 072		13 8 2 534		13 8 0 000
14 5 4 126		14 5 1 425		14 4 10 749		14 4 8 039		14 4 5 354		14 4 2 674		14 4 0 000
15 1 4 274		15 1 2 132		15 0 11 294		15 0 8 452		15 0 5 638		15 0 2 815		15 0 0 000
30 2 9 949		30 2 4 263		30 1 10 588		30 1 4 925		30 0 11 272		30 0 5 630		30 0 0 000
45 4 2 923		45 3 6 395		45 2 9 882		45 2 1 387		45 1 4 908		45 0 8 445		45 0 0 000
60 5 7 598		60 4 8 826		60 3 9 176		60 2 9 849		60 1 10 5 4		60 0 11 261		60 0 0 000
75 7 0 572		75 6 10 458		75 4 8 471		75 3 6 811		75 2 4 180		75 1 2 078		75 0 0 000
90 8 5 847		90 7 7 789		90 5 7 765		90 4 2 774		90 2 8 618		90 1 4 391		90 0 0 000
105 9 10 321		105 8 2 921		105 6 7 059		105 4 11 236		105 3 8 422		105 1 7 707		105 0 0 000
120 11 3 796		120 9 5 053		120 7 6 353		120 5 7 793		120 3 9 0 8		120 1 10 522		120 0 0 000
135 12 8 770		135 10 7 184		135 8 5 647		135 6 4 161		135 4 2 724		135 2 1 837		135 0 0 000
150 14 1 745		150 11 9 315		150 9 4 941		150 7 0 623		150 4 8 380		150 2 4 152		150 0 0 000
301 12 3 489		301 7 6 430		301 2 9 882		300 14 1 246		300 9 4 720		300 4 8 805		300 0 0 000
452 10 5 234		452 3 8 945		451 12 2 824		451 5 1 869		450 14 10 80		450 7 0 457		450 0 0 000
603 8 6 978		602 15 1 260		602 5 7 765		601 12 2 492		601 2 9 440		600 9 4 610		600 0 0 000
754 6 8 723		753 16 10 575		752 15 0 706		752 3 8 115		751 7 5 800		750 11 8 762		750 0 0 000
905 4 10 463		904 6 7 890		903 8 5 617		902 10 3 738		901 12 2 160		900 14 0 915		900 0 0 000
1 056 3 0 212		1 055 2 5 205		1 054 11 0 588		1 053 1 4 360		1 052 10 0 521		1 051 0 5 067		1 050 0 0 000
1 207 1 1 957		1 205 14 2 520		1 204 11 3 529		1 203 8 4 983		1 202 5 6 881		1 201 2 9 220		1 200 0 0 000
1 357 15 3 701		1 356 9 11 835		1 355 4 8 471		1 353 15 5 6 6		1 352 10 3 241		1 351 5 1 272		1 350 0 0 000
1 508 13 5 445		1 507 5 9 130		1 505 14 1 412		1 504 6 8 229		1 502 14 11 831		1 501 7 5 525		1 500 0 0 000
3 017 10 8 892		3 014 11 6 303		3 011 12 2 824		3 008 13 0 438		3 005 13 11 2 2		3 002 14 11 650		3 000 0 0 000
4 526 8 4 338		4 522 1 3 450		4 517 10 4 233		4 513 3 6 858		4 508 12 10 802		4 504 6 1 675		4 500 0 0 000
6 035 5 9 784		6 029 7 0 601		6 023 8 5 647		6 017 10 0 917		6 011 11 10 403		6 006 13 10 100		6 000 0 0 000
7 544 3 3 280		7 533 12 9 751		7 529 6 7 059		7 522 0 7 146		7 514 10 10 004		7 507 5 3 625		7 500 0 0 000
9 053 0 8 676		9 044 2 6 961		9 035 4 8 47		9 028 7 1 375		9 017 9 9 605		9 003 12 9 150		9 000 0 0 000
10 561 14 2 122		10 551 8 4 051		10 541 2 9 88 1		10 530 15 7 604		10 5 0 8 9 2 6		10 510 4 2 674		10 500 0 0 000
12 070 11 7 568		12 058 14 1 201		12 047 0 11 294		12 035 4 1 833		12 023 7 8 80 1		12 0 11 1 8 199		12 000 0 0 000
13 579 9 1 014		13 568 3 10 251		13 552 15 0 706		13 539 10 9 063		13 526 6 8 407		13 513 3 1 724		13 500 0 0 000
15 088 6 6 480		15 073 9 7 501		15 058 13 2 118		15 044 1 2 29 1		15 030 5 8 008		15 014 10 7 249		15 000 0 0 000
30 176 13 0 919		30 147 3 3 005		30 117 10 4 233		30 088 2 4 584		30 058 11 4 016		30 029 5 2 410		30 000 0 0 000
45 265 3 7 879		45 230 12 10 504		45 178 7 6 8 3		45 132 3 6 878		45 081 1 0 024		45 043 15 9 743		45 000 0 0 000
60 353 10 1 839		60 294 6 0 507		60 235 4 8 470		60 175 4 9 167		60 117 6 2 031		60 058 10 4 997		60 000 0 0 000
75 442 0 8 298		75 363 0 1 000		75 294 1 10 568		75 220 5 11 459		75 141 12 4 059		75 073 6 0 246		75 000 0 0 000
90 530 7 2 758		90 441 9 9 009		90 352 15 0 70		90 264 7 1 751		90 176 2 0 941		90 087 15 7 495		90 000 0 0 000
1 05 618 13 9 218		1 05 515 3 4 610		1 05 411 12 2 323		1 05 308 8 4 045		1 05 205 7 8 654		1 05 102 10 2 745		1 05 000 0 0 000
1 20 707 4 8 677		1 20 588 13 0 012		1 20 472 9 4 941		1 20 352 9 6 335		1 20 234 3 4 032		1 20 117 4 9 994		1 20 000 0 0 000
1 35 795 10 1 137		1 35 662 6 7 613		1 35 529 6 7 668		1 35 398 12 8 620		1 35 264 3 0 070		1 35 131 15 5 433		1 35 000 0 0 000
1 50 884 1 4 596		1 50 736 0 3 014		1 50 568 3 9 176		1 50 440 11 10 918		1 50 293 8 8 077		1 50 146 10 0 492		1 50 000 0 0 000

Rs. 4d.	Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{2}$ d.	Amount.	Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{2}$ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3	2 997	2 9 4	Far. 1	2 991	2 688	2 985
6	5 694	5 888	2	5 982	5 976	5 971
9	8 991	8 982	3	8 974	8 964	8 956
1	11 988	11 977	Pen. 1	11 965	11 953	11 942
2	11 978	11 963	2	11 950	11 9 7	11 883
3	2 11 965	2 11 980	3	2 11 85	2 11 825	2 11 825
4	3 11 953	3 11 900	4	3 11 883	3 11 8 3	3 11 767
5	4 11 941	4 11 883	5	4 11 825	4 11 767	4 11 708
6	5 11 930	5 11 880	6	5 11 790	5 11 720	5 11 650
7	6 11 918	6 11 856	7	6 11 755	6 11 677	6 11 592
8	7 11 906	7 11 81	8	7 11 720	7 11 628	7 11 534
9	8 11 895	8 11 785	9	8 11 685	8 11 580	8 11 475
10	9 11 882	9 11 766	10	9 11 649	9 11 533	9 11 417
11	10 11 871	10 11 743	11	10 11 614	10 11 485	10 11 359
12	11 11 859	11 11 719	Shlg. 1	11 11 579	12 11 440	11 11 300
1 8	1 7 11 719	1 7 11 439	2	1 7 11 559	1 7 10 679	1 7 10 601
2 4	2 3 11 678	2 3 11 58	3	2 3 10 738	2 3 10 315	2 3 9 901
3 0	2 15 11 438	2 15 10 877	4	2 15 10 318	2 15 9 799	2 15 9 201
3 12	3 11 11 918	3 11 10 596	5	3 11 9 897	3 11 9 719	3 11 8 501
4 8	4 7 11 157	4 7 10 316	6	4 7 9 476	4 7 8 638	4 7 7 812
5 4	5 3 11 017	5 3 10 033	7	5 3 9 056	5 3 8 078	5 3 7 102
6 0	5 15 10 876	5 15 9 754	8	5 15 8 635	5 15 7 518	5 15 6 402
6 12	6 11 10 736	6 11 9 474	9	6 11 8 214	6 11 6 927	6 11 5 703
7 8	7 7 10 596	7 7 9 193	10	7 7 7 794	7 7 6 397	7 7 5 0 3
8 4	8 3 8 455	8 3 8 912	11	8 3 7 737	8 3 5 526	8 3 4 203
9 0	8 16 10 3 4	8 15 8 632	12	8 15 6 852	8 15 5 276	8 15 3 603
9 12	9 11 10 174	9 11 8 321	13	9 11 6 532	9 11 4 718	9 11 2 804
10 8	10 7 10 633	10 7 8 070	14	10 7 6 111	10 7 4 156	10 7 2 204
11 4	11 3 9 892	11 3 7 769	15	11 3 5 691	11 3 3 5 6	11 3 1 504
12 0	11 15 9 752	11 15 7 609	16	11 15 5 270	11 15 3 036	11 15 0 805
12 12	12 11 9 612	12 11 7 226	17	12 11 4 849	12 11 2 475	12 11 0 105
13 8	13 7 9 471	13 7 6 947	18	13 7 4 428	13 7 1 914	13 6 11 405
14 4	14 3 9 331	14 3 6 867	19	14 3 4 008	14 3 1 854	14 2 10 706
15	14 15 9 190	14 15 6 886	£ 1	14 15 3 587	14 15 0 794	14 14 10 006
30	2 15 6 380	2 15 5 0 72	2	2 15 3 174	2 15 1 588	2 15 8 0 2
45	44 15 3 570	44 14 7 158	3	44 13 10 762	44 13 2 381	44 12 6 172
60	59 15 0 760	59 14 1 544	4	59 13 2 849	59 13 3 175	59 11 4 023
75	74 4 9 951	74 13 7 930	5	74 12 5 936	74 11 3 969	74 10 2 229
90	89 14 7 141	89 13 2 316	6	89 11 5 623	89 10 4 763	89 9 0 035
105	104 14 4 332	104 12 8 701	7	104 11 1 110	104 9 5 556	104 7 10 041
120	119 14 1 522	119 12 3 087	8	119 10 4 698	119 8 6 350	119 6 8 047
135	134 13 10 712	134 11 9 473	9	134 9 8 285	134 7 7 144	134 5 6 152
150	149 13 7 902	149 11 3 859	10	149 8 11 871	149 6 7 938	149 4 4 058
165	299 11 3 805	299 6 7 719	20	299 11 11 743	298 13 3 875	298 8 8 112
450	449 8 11 707	449 1 11 574	30	448 10 11 615	448 3 11 813	447 13 0 175
600	599 6 7 8 0	598 13 3 439	40	598 3 11 486	597 10 7 751	597 1 4 233
750	749 4 3 512	748 8 7 295	50	747 12 11 352	747 1 3 683	746 5 8 392
900	899 11 11 415	898 3 11 158	60	897 5 11 229	896 7 11 626	895 10 0 350
1,050	1,044 15 7 317	1,047 15 3 018	70	1,046 14 11 101	1,045 14 7 564	1,044 14 4 408
1,200	1,198 13 3 220	1,197 10 6 872	80	1,193 7 10 922	1,195 5 8 532	1,194 2 8 492
1,350	1,348 10 11 122	1,347 5 10 736	90	1,346 0 10 844	1,344 11 11 440	1,343 7 0 325
1,500	1,498 8 7 024	1,497 1 2 586	100	1,495 9 10 715	1,494 2 7 377	1,492 11 4 593
3,000	2,997 1 2 049	2,994 2 5 193	200	2,991 3 9 428	2,988 5 2 755	2,985 6 0 166
4,500	4,495 9 9 073	4,491 3 7 790	300	4,486 13 8 144	4,482 7 10 132	4,478 2 1 749
6,000	5,994 2 4 068	5,988 4 10 386	400	5,982 7 8 558	5,976 10 5 510	5,970 13 6 329
7,500	7,492 10 11 122	7,483 6 0 833	500	7,478 1 5 573	7,470 13 9 887	7,463 8 10 915
9,000	8,991 3 8 146	8,982 7 3 578	600	8,973 11 4 287	8,964 15 8 265	8,956 4 3 498
10,500	10,489 12 1 471	10,479 8 6 176	700	10,489 5 3 002	10,469 2 8 649	10,448 15 8 081
12,000	11,988 4 8 95	11,978 9 8 772	800	11,984 15 1 716	11,963 4 11 019	11,941 10 6 664
13,500	13,486 13 3 220	13,473 10 11 366	900	13,480 9 0 431	13,447 7 6 397	13,434 6 5 217
15,000	14,985 5 10 244	14,970 12 1 965	1,000	14,976 2 11 147	14,941 10 1 774	14,927 1 9 331
3,000	29,970 11 8 488	29,941 8 3 300	2,000	29,912 5 10 924	29,883 4 3 519	29,854 3 7 661
45,000	44,956 1 6 732	44,912 4 5 895	3,000	44,868 8 9 441	44,8 4 14 5 323	44,781 5 5 491
60,000	59,941 7 4 978	59,883 0 7 860	4,000	59,824 11 8 588	59,766 8 7 097	59,708 7 3 322
75,000	74,926 13 3 220	74,853 12 9 625	5,000	74,770 14 7 735	74,703 2 8 872	74,635 9 1 152
90,000	89,912 3 1 463	89,824 8 11 789	6,000	89,737 1 6 882	89,649 12 10 645	89,562 10 10 9 2
1,500	1,489 8 11 707	1,479 5 1 15	7,000	1,486 3 4 602	1,471 9 7 040	1,456 10 12 8 13
12,000	11,983 14 9 951	11,976 1 3 719	8,000	11,949 7 5 176	11,933 1 2 195	11,916 14 6 643
135,000	134,868 4 8 195	134,786 13 5 664	9,000	134,805 10 4 232	134,714 11 3 969	134,614 0 4 474
150,000	149,853 10 6 439	149,767 9 7 648	10,000	149,811 13 3 470	149,416 5 5 743	149,371 2 2 304

POUNDS STERLING INTO RUPEES.

Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{4}$ d.	Rs. 4 $\frac{1}{8}$ d.	Amount.	Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{4}$ d.	Rs. 4 $\frac{1}{8}$ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
2 983	2 890	2 977	Far. 1	2 074	2 971	2 983
3 965	3 951	3 953	2	3 945	3 942	3 983
8 918	8 939	8 930	3	8 922	8 912	8 904
11 930	11 919	11 907	Pen. 1	11 895	11 884	11 872
411 889	411 837	411 844	2	411 791	411 765	411 745
211 790	211 756	211 731	3	211 688	211 652	211 617
311 674	311 674	311 628	4	311 587	311 537	311 490
411 650	411 659	411 637	5	411 477	411 420	411 361
511 581	511 611	511 442	6	511 373	511 304	511 235
611 511	611 430	611 319	7	611 268	611 187	611 107
711 441	711 348	711 256	8	711 194	711 072	710 980
811 371	811 267	811 163	9	811 059	810 956	810 852
911 301	911 185	911 077	10	910 945	910 839	910 725
1011 231	1011 104	1010 977	11	1010 850	1010 723	1010 597
1111 161	1111 027	1110 884	Shilg. 1	1110 745	1110 607	1110 470
1 710 322	1 710 041	1 709 767	2	1 709 491	1 709 215	1 708 939
2 309 463	2 309 067	2 308 651	3	2 308 226	2 307 822	2 307 409
2 15 8 45	2 15 8 089	2 15 7 537	4	2 15 6 982	2 15 6 429	2 15 5 878
311 7 806	311 7 112	311 6 419	5	311 5 727	311 5 037	311 4 348
4 7 9 667	4 7 6 134	4 7 5 332	6	4 7 4 472	4 7 3 644	4 7 2 817
5 3 6 128	5 3 6 156	5 3 4 186	7	5 3 3 225	5 3 2 225	5 3 1 287
515 5 289	515 4 178	515 3 070	8	515 1 963	515 0 859	514 11 757
611 4 450	611 3 261	611 1 954	9	611 0 776	610 11 466	610 10 226
7 7 3 613	7 7 2 223	7 7 0 837	10	7 611 454	7 610 074	7 608 696
8 3 2 773	8 3 1 245	8 2 11 721	11	8 210 199	8 208 681	8 207 165
815 1 934	815 0 265	814 10 065	12	814 8 941	814 7 231	814 5 685
911 1 093	910 11 293	910 9 458	13	910 7 690	910 5 899	910 4 104
10 7 0 268	10 6 10 812	10 6 8 372	14	10 6 6 446	10 6 4 503	10 6 2 574
11 211 417	11 20 935	11 20 725	15	11 20 518	11 20 311	11 20 1043
1114 10 079	1114 8 557	1114 6 141	16	1114 3 920	1114 17 9	1113 15 513
1210 9 74	1210 7 379	1210 5 023	17	1210 2 672	1210 0 325	1209 9 933
13 6 8 901	13 6 6 401	13 6 3 907	18	13 6 1 417	13 5 10 932	13 5 8 452
14 2 8 068	14 2 5 424	14 2 2 791	19	14 2 0 163	14 1 9 540	14 1 6 922
1414 7 253	1414 4 444	1414 1 674	20	1413 10 908	1413 8 147	1413 5 391
2913 2 47	2912 8 891	2912 3 349	21	2911 9 816	2911 4 294	2910 10 733
4411 9 670	4411 1 339	4410 5 023	22	4409 8 744	4409 0 441	4408 4 174
5910 4 693	5909 5 767	5908 6 696	23	5907 7 632	5906 8 358	5905 8 565
7409 0 117	7408 7 302	7407 8 372	24	7406 6 540	7405 4 735	7404 8 297
8908 7 730	8907 2 677	8906 10 045	25	8905 5 448	8904 3 882	8903 8 343
10406 2 553	10404 7 113	10402 211 721	26	10401 4 356	10399 9 029	10398 14 733
11904 9 788	11902 211 851	11900 11 393	27	11899 3 264	11897 8 178	11895 11 710
13402 8 010	13400 4 016	13398 3 070	28	13396 2 172	13394 1 182	13392 9 622
14902 0 233	14899 8 461	14897 4 744	29	14894 1 080	14892 8 970	14890 6 913
29904 3 46	29901 4 923	29898 9 458	30	29896 2 161	29894 1 894	29892 12 182
44906 0 699	44903 1 385	44900 2 283	31	44898 3 241	44896 10 410	44894 3 739
59908 0 932	59905 1 984	59902 5 977	32	59894 4 321	59892 3 188	59890 9 164
74910 1 165	74907 3 308	74904 211 721	33	74900 5 402	74898 11 135	74896 4 655
89912 1 398	89909 2 777	89906 4 446	34	89902 6 482	89900 4 820	89898 6 1478
104914 1 631	104911 1 232	104908 3 209	35	104904 7 562	104902 3 629	104900 5 631
119930 1 864	119927 7 693	119924 11 193	36	119920 8 642	119918 3 760	119916 311 804
134922 2 097	134919 4 155	134916 6 696	37	134912 9 723	134910 1 230	134908 9 217
14914 2 230	14911 0 617	14908 5 1144	38	14904 10 803	14902 10 700	14900 11 180
29928 3 460	29925 10 124	29922 10 883	39	29918 10 907	29916 9 404	29914 10 251
44931 6 990	44928 7 181	44925 11 036	40	44920 12 846	44918 7 101	44916 2 931
59950 0 930	59947 2 468	59944 7 978	41	59940 11 721	59938 5 801	59936 3 822
74956 11 650	74953 1 3084	74950 9 209	42	74946 10 607	74944 4 501	74942 4 765
89974 11 981	89971 3 701	89968 8 61	43	89964 9 493	89962 3 420	89960 5 733
1049813 4 311	104978 11 431	104975 8 093	44	104970 8 379	104968 2 201	104966 3 913
119990 1 641	119987 4 935	119984 7 553	45	119980 7 265	119978 1 602	119976 5 043
134916 5 8971	134913 5 552	134910 6 977	46	134906 6 151	134904 3 302	134902 4 174
14912 9 11311	14909 8 2169	14906 6 419	47	14902 5 035	14900 4 102	14898 3 304
29926 10 002	29923 9 038	29920 7 087	48	29916 4 070	29914 3 064	29912 2 609
44937 13 9908	44934 7 653	44931 2 756	49	44926 3 105	44924 2 008	44922 11 9913
59950 9 204	59947 0 675	59944 14 1 674	50	59940 2 139	59938 1 008	59936 3 1917
74963 1 6503	74960 12 684	74957 8 093	51	74954 9 0174	74952 7 010	74950 4 462
89974 11 7806	89971 1013	89968 2 512	52	89964 8 1029	89962 6 013	89960 3 733
104988 5 7107	104985 7 181	104982 0 891	53	104978 7 0244	104976 5 014	104974 4 1130
119990 15 6408	119987 4 1350	119984 12 349	54	119980 6 0279	119978 4 015	119976 12 2435
134913 9 5708	134910 6 7519	134907 9 707	55	134904 5 0314	134902 3 017	134900 3 5739
14916 3 5011	14913 9 1688	14910 3 4180	56	14904 4 0348	14902 2 019	14900 12 943

POUNDS STERLING INTO RUPEES.

Rs. 4 $\frac{3}{10}$ d.	Rs. 4 $\frac{3}{4}$ d.	Rs. 4 $\frac{1}{2}$ d.	Amount.	Rs. 4 $\frac{1}{4}$ d.	Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{3}{4}$ d.
Rs. A. P. D. I.	Rs. A. P. D. I.	Rs. A. P. D. I.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
2 965	2 962	2 959	Far. 1	2 955	2 951	2 951
5 930	5 926	5 919	2	5 916	5 908	5 908
8 895	8 887	8 87	3	8 870	8 862	8 853
11 861	11 849	11 83	Pen. 1	11 827	11 815	11 804
1 11 722	1 11 699	1 11 677	2	1 11 654	1 11 631	1 11 608
2 11 889	2 11 848	2 11 814	3	2 11 450	2 11 446	2 11 412
3 11 444	3 11 398	3 11 353	4	3 11 007	3 11 002	3 11 216
4 11 300	4 11 245	4 11 19	5	4 11 124	4 11 077	4 11 020
5 11 156	5 11 097	5 11 029	6	5 11 981	5 10 892	5 10 824
6 11 027	6 10 947	6 10 867	7	6 10 787	6 10 709	6 10 638
7 10 888	7 10 797	7 10 71	8	7 10 64	7 10 559	7 10 482
8 10 749	8 10 646	8 10 54	9	8 10 411	8 11 348	8 10 268
9 10 610	9 10 496	9 10 28	10	9 10 268	9 10 154	9 10 040
10 10 471	10 10 345	10 10 220	11	10 10 091	10 9 969	10 9 844
11 10 332	11 10 195	11 10 056	Shlg. 1	11 9 921	11 9 785	11 9 648
1 7 6 604	1 7 6 390	1 7 6 116	2	1 7 7 8 2	1 7 7 569	1 7 7 297
2 3 6 996	2 3 6 584	2 3 6 173	3	2 3 5 763	2 3 5 354	2 3 4 945
3 15 5 328	2 15 4 779	2 15 4 231	4	2 15 3 681	2 15 3 138	2 15 2 594
3 11 3 660	3 11 2 974	3 11 2 288	5	3 11 1 600	3 11 0 923	3 11 0 242
4 7 1 992	4 7 1 169	4 7 0 347	6	4 6 11 5 6	4 6 0 708	4 6 0 890
5 8 0 324	5 2 11 033	5 2 10 445	7	5 2 9 449	5 2 8 462	5 2 7 539
5 14 0 658	5 14 9 558	5 14 8 460	8	5 14 7 389	5 14 6 277	5 14 5 187
6 10 8 488	6 0 7 753	6 0 6 540	9	6 10 5 490	6 10 4 064	6 10 2 86
7 6 7 340	7 6 5 948	7 6 4 576	10	7 6 3 211	7 6 1 846	7 6 0 454
8 2 5 552	8 2 4 143	8 2 2 636	11	8 2 1 132	8 1 11 631	8 1 10 138
8 14 3 984	8 14 2 38	8 14 0 694	12	8 13 11 653	8 13 9 416	8 13 7 781
9 10 2 316	9 10 0 532	9 9 10 751	13	9 9 8 974	9 9 7 200	9 9 5 429
10 6 0 618	10 5 10 727	10 5 8 809	14	10 6 6 855	10 5 4 984	10 5 3 08
11 1 10 980	11 1 8 922	11 1 6 867	15	11 1 4 8 6	11 1 2 769	11 1 0 738
11 13 9 412	11 13 7 116	11 13 4 928	16	11 13 2 737	11 13 0 554	11 12 10 375
12 9 7 641	12 9 5 311	12 9 2 954	17	12 9 0 638	12 8 10 334	12 8 8 023
13 5 5 97	13 5 3 506	13 5 1 040	18	13 4 10 579	13 4 8 124	13 4 5 671
14 1 4 308	14 1 1 701	14 0 11 098	19	14 0 8 501	14 0 5 908	14 0 3 20
14 13 2 641	14 12 11 896	14 12 9 156	2	14 12 6 422	14 12 3 692	14 12 0 938
29 10 5 282	29 9 11 792	29 9 6 312	3	29 9 0 343	29 8 7 385	29 8 4 1937
44 7 7 9 3	44 6 11 658	44 6 3 466	4	44 5 7 265	44 4 11 077	44 4 8 945
59 4 10 5 4	59 3 11 153	59 3 0 624	5	59 2 1 686	59 1 2 769	59 0 8 373
74 2 1 205	74 0 11 479	73 15 9 78	6	73 14 8 108	73 13 6 464	73 12 4 841
88 5 3 846	88 3 11 375	88 12 6 936	7	88 11 5 509	88 9 10 154	88 8 5 10
103 12 6 486	103 10 11 271	103 9 4 092	8	103 7 8 951	103 6 1 845	103 4 6 778
118 9 9 127	118 7 11 167	118 6 1 214	9	118 4 8 372	118 2 5 638	118 0 7 746
128 6 11 768	128 4 11 003	128 2 10 405	10	128 0 9 601	127 14 9 801	127 12 8 75
148 4 2 409	148 11 10 959	147 15 7 58	20	147 13 4 215	147 11 0 928	147 8 9 683
296 8 4 119	296 8 9 917	296 15 3 12	30	296 10 3 431	295 6 1 846	295 1 7 368
444 12 7 2 8	444 5 8 876	443 14 10 682	40	443 8 0 647	443 1 2 769	442 10 5 049
593 0 9 637	592 7 7 834	591 14 6 213	50	591 5 4 862	590 12 3 692	590 3 2 732
741 5 0 0 46	740 9 6 743	739 14 1 804	60	739 2 9 078	738 7 4 810	737 12 0 4 9
889 9 2 456	888 11 5 751	887 13 9 304	70	887 0 1 294	886 2 5 538	885 10 0 058
1,037 13 4 365	1,036 13 4 700	1,035 13 4 925	80	1,034 18 5 59	1,033 13 6 162	1,032 13 7 751
1,186 1 7 274	1,184 15 3 668	1,183 13 0 4 6	90	1,182 10 9 725	1,181 8 7 385	1,180 6 5 464
1,334 5 9 633	1,333 1 2 827	1,331 12 8 046	100	1,330 8 1 940	1,329 3 8 308	1,327 5 3 147
1,482 10 0 098	1,481 3 1 585	1,479 12 3 607	200	1,478 5 6 166	1,476 14 9 231	1,475 8 0 830
2,665 4 0 186	2,662 6 3 171	2,659 8 7 214	300	2,656 11 0 312	2,653 13 6 482	2,651 0 1 860
4 417 14 0 278	4 443 9 4 756	4 439 4 10 821	400	4 435 0 6 468	4 430 12 8 942	4 426 8 2 490
5 930 8 0 31	5 924 12 6 341	5 919 1 2 4 3	500	5 913 6 0 624	5 907 11 0 923	5 902 0 3 320
7 418 2 0 423	7 405 15 7 927	7 398 13 6 035	600	7 391 11 6 780	7 384 9 10 154	7 377 8 4 150
8 895 12 0 556	8 867 2 9 512	8 858 9 9 612	700	8 850 11 0 935	8 841 8 7 385	8 833 0 4 980
10 378 6 0 649	10 368 5 11 097	10 358 6 1 219	800	10 348 6 7 091	10 338 7 4 816	10 328 8 5 810
11 861 0 0 741	11 849 9 0 683	11 838 2 4 566	900	11 828 12 1 247	11 816 6 1 946	11 804 0 6 640
13 343 10 0 634	13 330 12 2 268	13 317 14 8 462	1,000	13 305 1 7 423	13 292 4 11 077	13 279 8 7 470
14 826 4 0 927	14 811 15 3 853	14 797 11 0 069	2,000	14 7 3 7 159	14 769 3 8 308	14 755 0 8 300
20 669 8 1 853	20 623 14 7 707	20 595 6 0 13	3,000	20 566 14 3 118	20 538 7 4 615	20 510 1 4 599
44 678 12 2 760	44 435 13 11 560	44 393 1 0 208	4,000	44 30 5 4 67	44 307 11 0 923	44 265 2 0 699
59 305 0 3 706	59 247 13 3 414	59 190 12 0 277	5,000	59 133 12 6 26	59 076 14 9 231	59 020 2 9 189
74 131 4 4 633	74 059 12 7 267	73 988 7 0 347	6,000	73 917 3 7 759	73 846 2 5 835	73 775 3 5 499
88 957 8 5 153	88 871 11 11 121	88 736 2 0 416	7,000	88 700 10 9 354	88 615 6 1 834	88 530 4 1 793
1,03 783 12 6 486	1,03 683 11 2 974	1,03 583 13 0 486	8,000	1,03 481 11 0 913	1,03 384 9 10 151	1,03 285 10 0 098
1,18 610 0 7 413	1,18 495 10 6 828	1,18 381 8 0 555	9,000	1,18 267 9 0 473	1,18 153 13 6 462	1,18 040 5 6 398
1,33 436 4 8 339	1,33 307 9 10 681	1,33 179 3 0 624	10,000	1,33 051 0 2 031	1,32 923 1 2 709	1,32 795 6 2 697
1,48 262 8 9 466	1,48 119 2 5 231	1,47 976 14 0 691		1,47 834 7 3 590	1,47 692 4 11 077	1,47 550 6 10 997

POUNDS STERLING INTO RUPEES

Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{4}$ d.	Rs. 4 $\frac{1}{8}$ d.	Amount	Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{4}$ d.	Rs. 4 $\frac{1}{8}$ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
2918	2 945	2 945	Far. 1	2 940	2 937	2 934
5 896	5 891	5 885	2	5 879	5 874	5 868
8 844	8 836	8 828	3	8 819	8 811	8 802
11 793	11 781	11 777	Pen. 1	11 759	11 748	11 736
1 11 585	1 11 563	1 11 546	2	1 11 518	1 11 495	1 11 473
2 11 378	2 11 344	2 11 310	3	2 11 277	2 11 243	2 11 209
3 11 171	3 11 126	3 11 082	4	3 11 035	3 10 990	3 10 946
4 10 964	4 10 907	4 10 851	5	4 10 734	4 10 738	4 10 682
5 10 756	5 10 688	5 10 621	6	5 10 553	5 10 496	5 10 418
6 10 549	6 10 470	6 10 391	7	6 10 312	6 10 233	6 10 155
7 10 342	7 10 251	7 10 161	8	7 10 071	7 9 981	7 9 891
8 10 134	8 10 033	8 9 931	9	8 9 830	8 9 728	8 9 628
9 9 927	9 9 814	9 9 701	10	9 9 583	9 9 476	9 9 374
10 9 720	10 9 595	10 9 471	11	10 9 347	10 9 244	10 9 100
11 9 512	11 9 377	11 9 241	Shlg 1	11 9 106	11 8 971	11 8 837
1 7 7025	1 7 6754	1 7 6433	2	1 7 6212	1 7 5943	1 7 5663
2 3 457	2 3 4180	2 3 3725	3	2 3 3319	2 3 2914	2 3 2510
215 2050	215 1507	215 0966	4	215 0425	214 11 835	214 11 347
3 10 11 582	3 10 10 884	3 10 10 207	5	3 10 9531	3 10 8 857	3 10 8 183
4 6 9075	4 6 8 291	4 6 7 444	6	4 6 6837	4 6 5 828	4 6 5 020
5 2 6567	5 2 5 638	5 2 4 690	7	5 2 3 744	5 2 2 799	5 2 1 557
514 4 100	514 3 0 4	514 1 931	8	514 0 850	513 11 770	513 10 693
610 1 612	610 0 391	6 9 11 172	9	6 9 9 568	6 9 8 744	6 9 7 530
7 5 11 125	7 5 9 765	7 5 8 414	10	7 5 7 062	7 5 5 713	7 5 4 367
8 1 8 637	8 1 7 145	8 1 5 655	11	8 1 4 168	8 1 2 685	8 1 1 203
813 6 150	813 4 622	8 3 2 896	12	813 1 275	812 11 636	812 10 040
9 9 8 664	9 9 1 696	9 9 0 138	13	9 8 10 381	9 8 8 827	9 8 6 877
10 5 1 171	10 4 11 775	10 4 9 380	14	10 4 7 457	10 4 5 598	10 4 3 713
11 0 10 667	11 0 8 652	11 0 6 621	15	11 0 4 693	11 0 2 570	11 0 0 550
11 12 8 210	11 12 6 046	11 12 3 862	16	11 12 1 700	11 11 11 541	11 11 9 3 6
12 8 5 712	12 8 3 409	12 8 1 103	17	12 7 10 808	12 7 8 512	12 7 6 223
13 4 3 325	13 4 0 782	13 3 10 384	18	13 3 7 912	13 3 5 484	13 3 3 160
14 0 7 37	13 15 10 737	13 15 7 586	19	13 15 5 0 8	13 15 2 455	13 14 11 897
1411 10 250	1411 7 538	1411 4 818	20	1411 2 124	1410 11 436	1410 8 784
29 7 8 499	29 7 3 072	29 6 9 6 5	21	29 6 4 249	29 5 10 858	29 5 5 487
44 3 6 749	44 2 10 6 38	44 2 2 463	22	44 1 6 273	44 0 10 274	44 0 2 201
6815 4 998	6814 6 144	6813 7 310	23	6812 8 498	6811 9 708	6810 10 934
73 11 3 248	73 10 1 680	73 9 0 138	24	73 7 10 220	73 6 9 132	73 5 7 668
88 7 1 497	88 5 9 216	88 4 4 966	25	88 3 0 746	88 1 8 558	88 0 4 401
103 2 11 747	103 1 4 752	10215 9 793	26	102 14 2 871	10212 7 955	102 11 1 135
117 4 9 996	11713 0 288	11711 2 621	27	117 9 4 595	117 7 7 411	117 5 9 868
13210 8 246	132 8 7824	132 6 7 445	28	132 4 7 120	132 2 6 837	132 0 6 602
147 6 6 495	147 4 3 886	147 2 0 276	29	146 15 9 244	146 13 8 264	146 11 8 335
29413 0 993	294 8 6 719	294 4 0 552	30	293 15 6 483	293 11 0 528	293 6 6 670
442 3 7 456	441 12 10 075	441 6 0 825	31	440 16 8 732	440 8 6 792	440 1 10 006
58910 1 981	589 1 1 438	588 8 1 103	32	587 15 9 976	587 6 1 555	586 13 1 341
737 0 8 476	735 5 4 798	735 13 1 376	33	734 14 10 220	734 3 7 310	733 8 4 676
884 7 2 971	883 9 8 157	882 12 1 655	34	881 14 7 464	881 1 1 523	880 3 8 011
103 13 9 456	1030 13 11 517	1029 14 1 931	35	1028 14 4 708	1027 14 7 347	1026 14 11 347
1179 4 3 982	1178 2 2 876	1177 0 2 207	36	1175 14 1 954	1174 12 8 111	1173 10 2 682
1326 10 10 457	1325 6 6 236	1324 2 2 43	37	1322 12 11 191	1321 9 8 375	1320 5 6 617
1474 1 4 952	1472 10 9 595	1471 4 2 759	38	1469 13 8 440	1468 7 2 639	1467 0 9 352
2948 2 9 904	2945 5 7 191	2942 8 5 517	39	2939 11 4 881	2938 14 5 277	2937 1 6 705
4422 4 2 555	4418 0 4 788	4413 12 6 276	40	4409 9 1 321	4405 5 7 916	4401 2 4 573
5896 5 7 808	5890 11 2 322	5885 0 11 034	41	5879 6 9 761	5873 12 10 555	5868 3 1 410
737 7 0 760	7363 5 11 977	7356 5 1 793	42	7349 4 6 202	7342 4 1 191	7335 8 10 762
884 8 5 712	8836 0 9 574	8827 9 4 552	43	8819 2 2 642	8810 11 3 822	8802 4 8 114
10318 9 10 664	10308 11 7 168	10298 13 7 310	44	10288 15 11 082	10279 2 6 470	10269 5 5 467
11792 11 3 616	11781 6 4 763	11770 10 10 069	45	11778 13 7 522	11747 9 9 109	11736 6 2 819
13266 12 8 668	13254 1 2 359	13241 6 0 828	46	13228 11 3 963	13216 0 11 747	13203 7 0 172
14740 14 1 520	14726 11 11 954	14712 10 3 586	47	14688 9 0 403	14684 8 2 686	14670 7 9 524
29481 12 3 040	29453 7 11 908	29425 4 7 172	48	29397 2 0 807	29369 0 4 773	29340 15 7 049
44222 10 4 660	44180 3 11 662	44137 14 10 759	49	44095 11 2 101	44053 8 7 159	44011 7 4 573
58963 8 6 080	58903 15 11 816	58850 9 2 345	50	58794 4 1 6 4	58778 0 9 645	58681 15 2 097
73704 6 7 601	73631 11 11 770	73563 3 5 931	51	73424 2 13 2017	73422 8 11 932	73352 6 11 622
88445 4 9 121	88360 7 11 724	88275 13 9 517	52	88191 6 2 420	88107 1 2 318	88022 14 9 146
103186 2 10 641	103087 3 11 678	102988 8 1 103	53	102889 15 2 824	102791 9 4 704	102693 6 6 670
117927 1 0 161	117813 5 11 632	117701 2 4 690	54	117583 9 3 327	117476 1 7 091	117363 14 4 195
132667 15 1 631	132540 11 11 586	132412 8 2 276	55	132287 1 3 630	132162 6 9 947	132034 6 1 719
147408 13 3 202	147267 7 11 540	147126 6 11 822	56	146955 10 4 033	146845 1 11 868	146704 13 11 244

POUNDS STERLING INTO RUPEES.

ls. 4 $\frac{1}{2}$ d.	ls. 4 $\frac{1}{4}$ d.	ls. 4 $\frac{1}{2}$ d.	Amount.	ls. 4 $\frac{1}{2}$ d.	ls. 4 $\frac{1}{4}$ d.	ls. 4 $\frac{1}{2}$ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
2 931	2 929	2 928	Far. 1	2 923	2 920	2 917
5 853	5 857	5 851	2	5 846	5 841	5 835
8 794	8 786	8 777	3	8 769	8 761	8 752
11 725	11 714	11 701	Pen. 1	11 691	11 681	11 670
1 11 450	1 11 428	1 11 406	2	1 11 383	1 11 381	1 11 339
2 11 176	2 11 142	2 11 109	3	2 11 075	2 11 044	2 11 009
3 10 901	3 10 856	3 10 811	4	3 10 767	3 10 722	3 10 678
4 10 626	4 10 570	4 10 514	5	4 10 459	4 10 403	4 10 348
5 10 351	5 10 284	5 10 211	6	5 10 151	5 10 084	5 10 017
6 10 176	6 9 98	6 9 90	7	6 9 842	6 9 764	6 9 687
7 9 802	7 9 712	7 9 62	8	7 9 554	7 9 455	7 9 355
8 9 527	8 9 426	8 9 326	9	8 9 225	8 9 125	8 9 025
9 9 252	9 9 140	9 9 025	10	9 9 017	9 8 906	9 8 805
10 8 977	10 8 854	10 8 731	11	10 8 609	10 8 487	10 8 365
11 8 702	11 8 568	11 8 434	Shilg. 1	11 8 301	11 8 167	11 8 034
1 7 5405	1 7 5 30	1 7 4 66	2	1 7 4 601	1 7 4 335	1 7 4 058
2 3 107	2 3 1 704	2 3 1 303	3	2 3 0 902	2 3 0 502	2 3 0 103
2 14 10 809	2 14 10 273	2 14 9 737	4	2 14 9 203	2 14 8 669	2 14 8 137
3 10 7 511	3 10 6 841	3 10 6 171	5	3 10 5 503	3 10 4 837	3 10 4 171
4 6 4 214	4 6 3 409	4 6 2 606	6	4 6 1 804	4 6 1 004	4 6 0 205
5 2 0 916	5 1 11 977	5 1 11 040	7	5 1 10 105	5 1 9 171	5 1 8 239
5 13 9 618	5 13 8 541	5 13 7 471	8	5 13 6 405	5 13 5 335	5 13 4 274
6 9 6 821	6 9 5 118	6 9 3 909	9	6 9 2 766	6 9 1 506	6 9 0 308
7 5 3 023	7 5 1 682	7 5 0 843	10	7 4 11 007	7 4 9 673	7 4 8 342
8 0 11 725	8 0 10 210	8 0 8 777	11	8 0 7 307	8 0 5 841	8 0 4 378
8 12 8 428	8 12 6 818	8 12 5 211	12	8 12 3 605	8 12 2 068	8 12 0 410
9 8 5 130	9 8 2 386	9 8 1 646	13	9 7 11 909	9 7 10 175	9 7 8 444
10 4 1 632	10 3 11 954	10 3 10 080	14	10 3 8 205	10 3 6 342	10 3 4 479
10 15 10 534	10 15 8 522	10 15 6 514	15	10 15 4 510	10 15 2 509	10 15 0 5 3
11 11 7 238	11 11 5 091	11 11 2 944	16	11 11 0 811	11 10 10 676	11 10 8 547
12 7 3 689	12 7 1 609	12 6 11 383	17	12 6 9 111	12 6 6 844	12 6 4 581
13 8 0 642	13 8 10 227	13 8 2 7817	18	13 8 2 5412	13 8 2 3 011	13 8 2 0 615
13 14 9 344	13 14 6 795	13 14 4 251	19	13 14 1 713	13 13 11 179	13 13 8 650
14 10 6 046	14 10 3 333	14 10 0 686	20	14 9 10 013	14 9 7 346	14 9 4 681
15 5 0 0 2	15 4 6 726	15 4 3 171	21	15 3 8 027	15 3 5 269	15 3 2 508
16 15 6 37	16 14 10 099	16 13 2 057	22	16 13 6 040	16 12 10 038	16 11 8 151
17 10 0 18	17 9 1 4 3	17 8 2 741	23	17 1 4 053	17 0 5 384	17 0 2 675
18 4 6 229	18 3 4 216	18 2 3 429	24	18 1 2 067	18 0 9 700	18 0 6 911
19 7 15 0 75	19 7 13 8 179	19 7 12 4 114	25	19 7 11 0 050	19 7 8 0 76	19 7 5 1 103
20 9 6 321	20 9 7 11 422	20 9 6 4 800	26	20 12 10 093	20 12 8 342	20 12 5 876
21 7 4 0 366	21 7 2 2 806	21 7 0 5 486	27	21 12 8 107	21 12 10 758	21 12 8 1470
22 14 6 412	22 13 12 6 39	22 13 10 6 171	28	22 13 6 120	22 13 6 114	22 13 4 6 154
23 146 9 458	23 146 6 032	23 146 4 6857	29	23 146 2 413	23 146 0 1 480	23 145 13 0 833
24 203 2 0 9 6	24 202 13 7 63	24 202 9 1 714	30	24 2 4 8 266	24 2 2 2 202	24 2 11 9 675
25 439 11 1 374	25 439 4 4 8 6	25 438 13 8 571	31	25 4 8 7 0 400	25 4 8 3 460	25 4 7 9 8 613
26 586 4 1 3 2	26 585 11 2 528	26 585 2 3 420	32	26 584 9 4 533	26 584 0 5 540	26 583 7 7 250
27 732 13 2 290	27 7 2 0 160	27 7 1 6 10 286	33	27 730 11 8 666	27 730 7 3 000	27 729 5 6 133
28 679 6 2 743	28 7 8 8 9 793	28 7 7 11 5 143	34	28 726 14 0 769	28 726 0 8 760	28 725 3 5 026
29 1 025 15 3 206	29 1 024 15 7 4 4	29 1 024 0 0 000	35	29 1 023 0 4 932	29 1 022 0 10 221	29 1 021 3 8 863
30 1 172 8 2 664	30 1 171 6 5 056	30 1 170 4 6 857	36	30 1 169 2 9 066	30 1 168 0 11 6 1	30 1 166 15 2 701
31 1 319 1 4 1 2	31 1 317 13 2 688	31 1 316 9 1 714	37	31 1 315 5 1 199	31 1 314 1 1 141	31 1 312 13 1 538
32 1 465 10 4 580	32 1 464 4 0 320	32 1 462 13 8 571	38	32 1 461 7 5 332	32 1 460 1 2 601	32 1 458 11 0 376
33 2 931 4 9 160	33 2 928 8 0 641	33 2 925 11 5 143	39	33 2 922 14 10 664	33 2 920 2 5 202	33 2 917 6 0 752
34 4 396 15 1 740	34 4 392 12 0 961	34 4 388 9 1 7 4	40	34 4 384 6 3 996	34 4 380 3 7 8 2	34 4 376 1 1 153
35 5 852 9 6 321	35 5 848 5 5 7 0	35 5 843 6 10 286	41	35 5 845 13 9 328	35 5 840 10 4 038	35 5 834 12 1 504
36 7 328 3 0 901	36 7 324 1 6 602	36 7 314 4 6 557	42	36 7 307 5 2 660	36 7 300 6 1 004	36 7 293 7 1 8 0
37 8 793 14 3 481	37 8 785 8 1 922	37 8 777 2 3 4 9	43	37 8 768 12 7 992	37 8 760 7 3 605	37 8 752 2 2 256
38 10 259 8 8 06	38 10 249 12 2 242	38 10 240 0 0 000	44	38 10 230 4 1 324	38 10 220 8 2 205	38 10 210 12 2 532
39 11 725 3 0 641	39 11 714 0 2 283	39 11 702 13 8 571	45	39 11 691 11 6 557	39 11 680 9 8 806	39 11 669 8 3 009
40 13 190 13 5 221	40 13 178 5 221	40 13 165 11 5 143	46	40 13 165 2 11 969	40 13 140 10 11 407	40 13 128 3 3 885
41 14 656 7 9 502	41 14 642 8 3 208	41 14 628 9 1 714	47	41 14 614 10 5 321	41 14 600 12 2 008	41 14 586 14 3 761
42 20 312 15 7 603	42 20 295 0 6 403	42 20 287 2 3 420	48	42 20 229 4 10 641	42 20 218 4 0 015	42 20 173 12 7 5 1
43 43 909 7 5 405	43 43 927 8 9 009	43 43 855 11 5 143	49	43 43 843 15 3 962	43 43 802 4 0 023	43 43 760 10 1 123
44 58 625 15 3 206	44 58 570 1 0 812	44 58 514 4 6 557	50	44 58 458 9 2 933	44 58 403 0 0 030	44 58 347 9 3 443
45 73 282 7 1 0 38	45 73 212 9 4 015	45 73 142 13 8 571	51	45 73 073 4 2 603	45 73 003 12 10 038	45 72 934 7 6 803
46 87 938 14 10 5 09	46 87 855 1 7 18	46 87 771 6 10 286	52	46 87 687 14 7 924	46 87 604 9 0 046	46 87 521 5 10 665
47 1 12 595 5 8 611	47 1 12 497 9 10 421	47 1 12 400 0 0 000	53	47 1 12 303 9 1 245	47 1 12 205 5 2 053	47 1 12 108 4 2 525
48 1 17 251 4 6 412	48 1 17 140 2 1 624	48 1 17 0 8 9 1714	54	48 1 16 917 3 6 565	48 1 16 806 1 4 061	48 1 16 695 2 6 0 5
49 1 31 908 6 4 214	49 1 31 78 10 4 827	49 1 31 657 2 3 420	55	49 1 31 531 13 11 863	49 1 31 403 13 6 068	49 1 31 282 0 9 846
50 1 46 564 14 2 015	50 1 46 425 2 8 033	50 1 46 285 11 5 143	56	50 1 46 146 8 5 206	50 1 46 007 9 8 076	50 1 45 868 15 1 6 7

POUNDS STERLING INTO RUPEES.

Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{4}$ d.	Rs. 4 d.	Amount	Rs. 4 $\frac{3}{4}$ d.	Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{4}$ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
2 915	2 912	2 909	Far. 1	2 906	2 904	2 901
5 829	5 824	5 818	2	5 813	5 807	5 802
8 744	8 736	8 727	3	8 719	8 711	8 703
11 658	11 647	11 636	Pen. 1	11 625	11 614	11 603
1 11 317	1 11 295	1 11 273	2	1 11 251	1 11 229	1 11 207
2 10 975	2 10 912	2 10 906	3	2 10 876	2 10 843	2 10 810
3 10 634	3 10 590	3 10 545	4	3 10 501	3 10 457	3 10 414
4 10 292	4 10 237	4 10 182	5	4 10 127	4 10 072	4 10 017
5 9 951	5 9 884	5 9 818	6	5 9 752	5 9 686	5 9 620
6 9 609	6 9 532	6 9 455	7	6 9 377	6 9 311	6 9 244
7 9 268	7 9 179	7 9 09	8	7 9 003	7 8 915	7 8 827
8 8 926	8 8 827	8 8 727	9	8 8 628	8 8 529	8 8 431
9 8 584	9 8 474	9 8 364	10	9 8 254	9 8 144	9 8 034
10 8 243	10 8 121	10 8 000	11	10 7 879	10 7 758	10 7 637
11 7 901	11 7 769	11 7 636	Shilg. 1	11 7 504	11 7 372	11 7 241
1 7 3 803	1 7 3 558	1 7 3 273	2	1 7 3 009	1 7 2 745	1 7 2 482
2 2 11 704	2 2 11 808	2 2 10 909	3	2 2 10 513	2 2 10 117	2 2 9 722
2 14 7 605	2 14 7 075	2 14 6 545	4	2 14 6 017	2 14 5 490	2 14 4 963
3 10 3 507	3 10 2 644	3 10 2 182	5	3 10 1 521	3 10 0 832	3 10 0 204
4 5 114 8	4 5 10 612	4 5 9 815	6	4 5 9 026	4 5 8 234	4 5 7 445
5 1 7 309	5 1 6 361	5 1 5 455	7	5 1 4 530	5 1 3 607	5 1 2 686
5 13 2 211	5 13 2 211	5 13 1 191	8	5 13 0 034	5 12 10 979	5 12 9 926
6 8 11 112	6 8 9 918	6 8 8 727	9	6 8 7 528	6 8 6 352	6 8 5 167
7 4 7 013	7 4 5 687	7 4 4 364	10	7 4 3 043	7 4 1 724	7 4 0 408
8 0 2 915	8 0 1 456	8 0 0 000	11	7 15 10 547	7 15 9 096	7 15 7 649
8 11 10 816	8 11 9 225	8 11 7 636	12	8 11 6 051	8 11 4 469	8 11 2 890
9 7 6 717	9 7 4 993	9 7 3 273	13	9 7 1 555	9 6 11 841	9 6 10 130
10 3 2 619	10 3 0 782	10 2 10 910	14	10 2 9 060	10 2 7 214	10 2 5 371
10 14 9 820	10 14 8 531	10 14 6 544	15	10 14 4 464	10 14 2 588	10 14 0 612
11 10 4 421	11 10 4 300	11 10 2 182	16	11 10 0 068	11 9 9 958	11 9 7 853
12 6 1 3 3	12 6 0 068	12 5 9 818	17	12 5 7 572	12 5 5 531	12 5 3 093
13 110 224	13 1 7 837	13 1 5 454	18	13 1 3 076	13 1 0 703	13 0 10 394
13 13 6 125	13 13 3 606	13 13 1 091	19	13 12 10 681	13 12 8 076	13 12 5 575
14 9 2 027	14 8 11 374	14 8 8 727	20	14 8 6 085	14 8 3 443	14 8 0 8 6
20 2 4 053	20 1 10 749	20 1 5 455	1	20 1 0 170	20 0 6 896	20 0 1 634
43 11 6 080	43 10 10 123	4 10 2 182	2	43 9 8 255	43 8 10 8 4	43 8 2 448
18 4 8 106	58 3 9 493	58 2 10 906	3	58 2 0 341	58 1 1 792	58 0 3 283
72 13 10 133	72 12 8 872	72 11 7 636	4	72 10 6 426	72 9 5 240	72 8 4 079
87 7 0 159	87 5 8 246	87 4 4 364	5	87 3 0 511	87 1 8 48.	87 0 4 895
102 0 2 186	101 14 7 621	101 13 1 091	6	101 11 6 596	101 10 0 186	101 8 5 711
116 9 4 213	116 7 6 995	116 5 9 818	7	116 4 6 681	116 2 3 584	116 0 6 527
131 2 6 239	131 0 6 870	130 14 6 545	8	130 12 6 768	130 10 7 622	130 8 7 343
145 11 8 236	145 9 5 714	145 7 3 273	9	145 5 8 851	145 2 10 480	145 0 8 159
291 7 4 53	291 2 11 488	290 14 6 545	10	290 10 1 708	290 5 8 960	290 1 4 317
437 3 0 767	436 12 5 232	436 5 9 818	20	435 15 2 554	435 8 7 440	435 2 0 476
582 14 0 063	582 5 10 976	581 13 1 091	30	581 4 2 406	580 11 5 921	580 2 8 635
728 10 5 828	727 15 4 720	727 4 4 364	40	726 9 4 257	725 14 4 401	723 3 4 73
874 6 1 594	873 8 10 464	872 11 7 637	50	871 14 5 109	871 1 2 281	870 4 0 952
1,020 1 9 880	1,019 2 4 208	1,018 2 10 909	60	1,017 3 5 980	1,016 4 1 381	1,015 4 9 110
1,165 13 6 125	1,164 11 9 953	1,163 10 2 182	70	1,162 8 6 812	1,161 6 11 841	1,160 5 5 269
1,311 9 2 391	1,310 5 8 697	1,309 1 5 455	80	1,307 13 7 663	1,306 9 10 321	1,305 6 1 428
1,457 4 10 657	1,455 14 9 441	1,454 8 8 727	90	1,453 2 8 515	1,451 12 8 802	1,450 6 9 586
2,914 9 9 313	2,911 13 8 882	2,909 1 5 455	100	2,908 5 5 029	2,903 9 5 603	2,900 18 7 178
4,371 14 7 970	4,367 12 4 322	4,363 10 2 182	200	4,359 8 1 544	4,355 6 2 405	4,351 4 4 759
5,829 3 6 626	5,823 11 1 763	5,818 2 10 906	300	5,812 10 10 059	5,807 2 11 206	5,801 11 2 346
7,286 8 5 283	7,279 9 11 204	7,272 11 7 636	400	7,265 13 6 578	7,258 15 8 008	7,252 11 11 932
8,743 13 8 939	8,735 8 8 645	8,727 4 4 364	500	8,719 0 3 068	8,710 12 4 809	8,702 8 9 518
10,201 2 2 598	10,191 7 6 085	10,181 13 1 091	600	10,172 2 11 602	10,162 9 1 611	10,152 15 7 105
11,658 7 1 252	11,647 6 3 516	11,638 5 9 818	700	11,625 5 8 117	11,614 5 10 412	11,603 6 4 691
13,115 11 11 903	13,108 5 9 967	13,099 14 6 545	800	13,078 4 6 632	13,068 2 7 214	13,058 13 2 273
14,573 0 10 565	14,559 3 10 408	14,545 7 3 273	900	14,531 11 1 147	14,517 15 4 015	14,504 3 11 864
29,146 1 9 131	29,118 7 8 8 6	29,090 14 6 545	1,000	29,063 6 2 253	29,035 14 8 030	29,008 7 11 728
43,719 2 7 696	43,677 11 7 228	43,636 5 9 818	2,000	43,595 1 3 440	43,553 14 0 045	43,512 11 11 592
58,292 3 6 262	58,236 15 5 620	58,181 13 1 091	3,000	58,126 12 4 587	58,071 13 4 060	58,016 15 11 456
72,865 4 4 323	72,796 3 4 038	72,727 4 4 364	4,000	72,655 13 7 523	72,599 12 8 078	72,531 3 11 220
87,438 5 3 393	87,355 7 2 445	87,272 11 7 637	5,000	87,190 2 8 890	87,107 12 0 091	87,025 7 11 184
1,02,011 6 1 958	1,01,914 11 0 853	1,01,818 2 10 909	6,000	1,01,721 13 8 026	1,01,625 11 4 108	1,01,529 11 11 618
1,16,584 7 0 524	1,16,473 11 1 261	1,16,363 10 2 182	7,000	1,16,253 8 9 173	1,16,146 43 10 812	1,16,038 15 10 912
1,31,157 7 11 069	1,31,033 2 9 668	1,30,909 1 5 455	8,000	1,30,785 3 10 320	1,30,611 10 0 136	1,30,538 3 10 776
1,45,730 8 9 655	1,45,592 6 8 076	1,45,454 8 8 727	9,000	1,45,316 14 11 466	1,45,179 9 4 151	1,45,042 7 10 640

P. UNDS STERLING INTO RUPEES.

Rs. 4 ¹ / ₂ d.		Rs. 4 ³ / ₄ d.		Rs. 4 ¹ / ₂ d.		Amount.	Rs. 4 ¹ / ₂ d.		Rs. 4 ³ / ₄ d.		Rs. 4 ¹ / ₂ d.	
RS.	A. P. D. P.	RS.	A. P. D. P.	RS.	A. P. D. P.		RS.	A. P. D. P.	RS.	A. P. D. P.	RS.	A. P. D. P.
2 897		2 895		2 895		Far. 1	2 890		2 887		2 885	
5 795		5 791		5 791		2	5 780		5 774		5 769	
8 693		8 686		8 679		3	8 670		8 662		8 654	
11 592		11 582		11 57		Pen. 1	11 560		11 549		11 538	
1 11 18		1 11 163		1 11 141		2	1 11 119		1 11 098		1 11 076	
2 10 777		2 10 745		2 10 714		3	2 10 679		2 10 647		2 10 614	
3 10 370		3 10 339		3 10 282		4	3 10 233		3 10 195		3 10 152	
4 9 962		4 9 903		4 9 855		5	4 9 799		4 9 744		4 9 690	
5 9 555		5 9 459		5 9 424		6	5 9 355		5 9 283		5 9 228	
6 9 147		6 9 171		6 8 994		7	6 8 918		6 8 842		6 8 766	
7 8 741		7 8 652		7 8 561		8	7 8 478		7 8 391		7 8 304	
8 8 332		8 8 234		8 8 30		9	8 8 038		8 7 940		8 7 842	
9 7 925		9 7 815		9 7 706		10	9 7 697		9 7 458		9 7 380	
10 7 516		10 7 397		10 7 277		11	10 7 157		10 7 037		10 6 918	
11 7 109		11 6 978		11 6 847		Shlig 1	11 6 717		11 6 586		11 6 456	
1 7 210		1 7 1957		1 7 1 695		2	1 7 1 434		1 7 1 173		1 7 0 913	
2 2 9 328		2 2 8 935		2 2 8 551		3	2 2 8 151		2 2 7 759		2 2 7 364	
2 14 4 438		2 14 3 913		2 14 3 390		4	2 14 2 867		2 14 2 345		2 14 1 823	
3 9 11 547		3 9 10 552		3 9 10 237		5	3 9 9 584		3 9 8 932		3 9 8 282	
4 5 6 657		4 5 5 870		4 5 5 085		6	4 5 4 301		4 5 3 519		4 5 2 738	
5 1 1 766		5 1 0 848		5 0 11 913		7	5 0 11 018		5 0 10 105		5 0 9 194	
5 12 8 75		5 12 7 827		5 12 6 780		8	5 12 5 733		5 12 4 652		5 12 3 551	
6 8 3 685		6 8 2 605		6 8 1 627		9	6 8 0 452		6 7 11 278		6 7 10 107	
7 3 11 094		7 3 9 783		7 3 8 475		10	7 3 7 168		7 3 5 865		7 3 4 563	
7 15 6 233		7 15 4 782		7 15 3 322		11	7 15 1 885		7 15 0 451		7 14 11 030	
8 11 1 314		8 10 11 740		8 10 10 169		12	8 10 8 602		8 10 7 037		8 10 5 476	
9 6 8 4 3		9 6 6 718		9 6 5 017		13	9 6 3 39		9 6 1 624		9 5 11 9 2	
10 2 3 532		10 2 1 697		10 1 11 884		14	10 1 10 036		10 1 8 210		10 1 6 389	
10 13 10 611		10 13 8 675		10 13 6 712		15	10 13 4 753		10 13 2 766		10 13 0 845	
11 9 5 750		11 9 3 853		11 9 1 559		16	11 8 11 469		11 8 9 383		11 8 7 301	
12 5 0 860		12 4 10 031		12 4 8 407		17	12 4 6 186		12 4 3 970		12 4 1 758	
13 0 7 070		13 0 5 610		13 0 3 254		18	13 0 0 908		12 15 10 557		12 15 8 214	
13 12 3 079		13 12 0 588		13 11 10 102		19	13 11 7 620		13 11 5 142		13 11 2 670	
14 7 0 189		14 7 7 566		14 7 4 949		20	14 7 2 337		14 6 11 799		14 6 9 127	
28 15 8 377		28 15 3 133		28 14 9 891		21	28 14 7 074		28 13 11 459		28 13 8 254	
43 7 6 556		43 6 10 659		43 6 2 847		22	43 5 7 410		43 4 11 158		43 4 8 380	
57 15 4 555		57 14 6 268		57 13 7 797		23	57 12 9 847		57 11 10 917		57 11 0 507	
72 7 2 643		72 6 1 832		72 5 0 746		24	72 3 11 934		72 2 10 617		72 1 9 634	
86 15 1 132		86 13 3 399		86 12 5 6 5		25	86 11 2 021		86 9 10 376		86 8 9 6 61	
101 6 11 321		101 5 4 985		101 3 10 044		26	101 2 4 3 7		101 0 10 105		100 15 8 887	
115 14 9 509		115 13 0 331		115 11 5 393		27	115 9 6 694		115 7 9 83		115 6 1 014	
130 6 7 698		130 4 8 098		130 2 8 542		28	130 0 9 831		129 14 9 294		129 12 0 141	
144 14 5 887		144 12 3 641		144 10 1 492		29	144 7 11 393		144 5 2 293		144 3 7 263	
269 12 11 774		269 8 7 329		269 4 2 98		30	268 15 10 7 6		268 11 6 556		268 7 2 535	
434 11 5 690		434 4 10 993		433 14 4 4 4		31	433 7 10 03		433 1 3 8 0		432 10 9 808	
779 9 11 47		779 1 2 658		778 8 5 968		32	577 15 9 471		577 7 1 173		576 14 5 070	
724 8 5 4 4		723 13 3 322		723 2 7 458		33	722 7 8 839		721 12 10 466		721 2 0 338	
169 6 11 321		861 9 9 987		867 12 8 949		34	866 15 8 207		86 2 7 7 9		86 5 7 606	
1,014 5 5 208		1,013 6 1 65		1,012 6 10 441		35	1,011 7 7 57		1,010 8 5 052		1,009 9 2 873	
1,159 3 11 094		1,158 2 5 316		1,157 0 11 932		36	1,155 15 6 943		1,154 14 2 346		1,153 12 10 141	
1,314 2 4 981		1,301 14 8 980		1,301 11 1 424		37	1,300 7 6 310		1,299 3 11 639		1,298 0 5 408	
1,419 0 10 865		1,417 11 0 645		1,416 5 2 912		38	1,414 15 5 6 8		1,413 9 8 932		1,412 4 0 676	
2,898 1 9 7 6		2,895 6 1 2 9		2,892 10 5 83		39	2,891 11 3 7		2,887 3 8 865		2,884 3 1 352	
4,347 2 8 604		4,343 1 1 934		4,338 15 8 746		40	4,334 14 5 035		4,330 13 2 797		4,326 12 2 028	
5,796 3 7 472		5,790 12 3 670		5,785 4 11 661		41	5,779 13 10 714		5,774 6 11 729		5,769 0 2 704	
7,245 4 6 740		7,240 8 7 223		7,231 10 2 576		42	7,242 4 13 4 9		7,218 0 8 652		7,211 4 3 380	
8,694 5 5 208		8,686 2 3 668		8,677 15 5 49		43	8,689 12 10 070		8,661 10 5 594		8,653 8 4 056	
10,143 6 4 075		10,133 13 4 513		10,124 4 8 407		44	10,114 12 3 748		10,105 4 2 526		10,096 12 4 733	
11,592 7 2 243		11,581 8 5 127		11,570 9 11 222		45	11,559 11 9 426		11,548 13 11 459		11,538 0 5 409	
13,041 8 1 811		13,029 3 5 809		13,016 15 2 237		46	13,004 11 3 104		12,992 7 8 391		12,980 4 6 065	
14,490 9 0 679		14,476 14 6 447		14,463 4 5 153		47	14,441 10 8 788		14,436 1 5 323		14,422 8 6 761	
28,981 2 13 8		28,953 13 0 893		28,936 8 10 305		48	28,899 5 5 565		28,872 2 10 647		28,845 1 1 522	
43,471 11 2 038		43,440 11 7 344		43,389 13 3 458		49	43,341 0 2 348		43,308 4 3 970		43,267 9 8 933	
57,962 4 2 717		57,907 10 1 787		57,853 1 8 610		50	57,798 10 11 131		57,744 5 9 293		57,690 2 3 443	
72,452 3 3 396		72,344 8 8 234		72,316 6 1 763		51	72,248 5 7 913		72,180 7 2 717		72,112 10 9 804	
86,943 6 4 075		86,861 7 2 680		86,773 10 6 9 5		52	86,698 0 4 696		86,616 8 7 940		86,535 3 4 565	
1,01,33 15 4 755		1,01,338 5 9 127		1,01,242 15 0 068		53	1,01,14 11 1 479		1,01,52 10 1 263		1,00,937 11 11 328	
1,15,924 9 5 431		1,15,815 4 3 574		1,15,716 3 5 522		54	1,15,697 5 10 2 21		1,15,48 11 6 586		1,15,380 4 6 087	
1,30,415 1 6 112		1,30,29 2 10 021		1,30,169 7 10 873		55	1,30,047 0 7 014		1,29,924 12 11 910		1,29,802 13 0 648	
1,44,905 10 6 792		1,44,789 1 4 467		1,44,632 12 3 225		56	1,44,496 11 3 227		1,44,360 14 5 233		1,44,225 5 7 608	

POUNDS STERLING INTO RUPEES.

Rs. 4 ¹ / ₂ d.	Rs. 4 ³ / ₄ d.	Rs. 4 ¹ / ₂ d.	Amount	Rs. 4 ³ / ₄ d.	Rs. 4 ¹ / ₂ d.	Rs. 4 ¹ / ₂ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
2 882	2 873	2 876	Far. 1	2 874	2 871	2 838
5 764	5 758	5 73	2	5 747	5 742	5 737
8 645	8 637	8 624	3	8 621	8 613	8 605
11 527	11 516	11 506	Pen. 1	11 495	11 484	11 473
1 11 054	1 11 033	1 11 011	2	1 10 990	1 10 9 8	1 10 947
2 10 582	2 10 549	2 10 517	3	2 10 435	2 10 452	2 10 420
3 10 109	3 10 066	3 10 022	4	3 9 979	3 9 936	3 9 894
4 9 6 0	4 9 552	4 9 524	5	4 9 474	4 9 421	4 9 387
5 9 1:3	5 9 098	5 9 034	6	5 8 969	5 8 905	5 8 840
6 8 690	6 8 615	6 8 539	7	6 8 464	6 8 399	6 8 314
7 8 21:	7 8 131	7 8 042	8	7 7 959	7 7 873	7 7 787
8 7 745	8 7 648	8 7 551	9	8 7 454	8 7 357	8 7 261
9 7 272	9 7 164	9 7 056	10	9 6 949	9 6 841	9 6 734
10 6 799	10 6 680	10 6 562	11	10 6 443	10 6 325	10 6 207
11 6 326	11 6 197	11 6 067	Shlg. 1	11 5 938	11 5 809	11 5 681
1 7 0 653	1 7 0 394	1 7 0 135	2	1 6 11 877	1 6 11 619	1 6 11 361
2 2 6 979	2 2 6 590	2 2 6 20:	3	2 2 5 815	2 2 5 42:	2 2 5 042
2 14 1 306	2 14 0 737	2 14 0 274	4	2 13 11 753	2 13 11 237	2 13 10 723
3 9 7 632	3 9 6 984	3 9 6 337	5	3 9 5 691	3 9 5 547	3 9 4 403
4 5 1 959	4 5 1 131	4 5 0 404	6	4 4 11 620	4 4 10 856	4 4 10 084
5 0 8 335	5 0 7 378	5 0 6 472	7	5 0 5 568	5 0 4 665	5 0 3 765
6 12 2 612	6 12 1 575	6 12 0 539	8	5 11 11 506	5 11 10 47:	5 11 9 445
6 7 8 938	6 7 7 771	6 7 6 607	9	6 7 5 444	6 7 4 284	6 7 3 122
7 3 3 265	7 3 1 968	7 3 0 674	10	7 2 11 383	7 2 10 093	7 2 8 807
7 14 9 591	7 14 8 165	7 14 6 741	11	7 14 5 321	7 14 3 904	7 14 2 487
8 10 3 917	8 10 2 362	8 10 0 808	12	8 9 11 259	8 9 9 712	8 9 8 168
9 5 10 244	9 5 8 559	9 5 6 875	13	9 5 5 197	9 5 3 521	9 5 1 84:
10 1 4 57:	10 1 2 755	10 1 0 943	14	10 0 11 136	10 0 9 331	10 0 7 529
10 12 10 897	10 12 8 952	10 12 7 011	15	10 12 5 074	10 12 3 142	10 12 1 210
11 8 5 223	11 8 3 149	11 8 1 078	16	11 7 11 012	11 7 8 950	11 7 6 891
12 3 11 550	12 3 9 346	12 3 7 145	17	12 3 4 950	12 3 2 759	12 3 0 571
12 15 5 878	12 15 3 543	12 15 1 213	18	12 14 10 889	12 14 8 568	12 14 6 252
13 11 0 203	13 10 9 739	13 10 7 231	19	13 10 4 827	13 10 2 377	13 9 11 933
14 6 6 529	14 6 3 936	14 6 1 348	2	14 5 10 765	14 5 8 187	14 5 5 613
23 13 1 05:	23 12 7 873	23 12 2 697	2	23 11 9 930	23 11 4 37:	23 10 11 227
43 3 7 587	43 2 11 803	43 2 4 045	3	43 1 8 496	43 1 0 56	43 0 4 810
57 10 2 116	57 9 3 745	57 8 5 393	4	57 7 7 08	57 6 8 74:	57 5 10 454
72 0 8 64:	71 15 7 681	71 14 6 742	5	71 13 58:8	71 12 4 935	71 11 4 067
83 7 3 174	86 5 11 618	86 4 8 69:	6	86 3 4 591	86 2 1 121	86 0 9 681
100 13 9 704	100 12 3 554	100 10 9 438	7	100 9 3 856	100 7 9 308	100 6 2 294
115 4 4 33	115 2 7 49	115 0 10 787	8	114 15 2 122	114 13 5 495	114 11 8 908
139 10 10 762	139 8 11 426	139 7 0 135	9	129 5 0 887	129 3 1 652	129 1 2 521
144 1 5 291	143 15 3 363	143 3 1 483	10	143 10 11 552	143 8 9 869	143 6 8 134
238 2 10 582	237 14 6 735	237 10 2 936	20	237 5 11 304	237 1 7 73:	236 13 4 259
432 4 3 872	431 13 10 48:	431 7 4 449	30	431 0 10 95:	430 10 5 607	430 4 0 403
576 5 9 163	575 13 1 451	575 4 5 933	40	574 11 10 608	574 3 8 477	573 10 8 538
720 7 2 454	719 12 4 161	719 1 7 416	50	718 6 0 169	717 12 1 346	717 1 4 672
864 8 7 7 5	863 11 8 176	862 14 8 899	60	862 1 9 912	861 4 11 2 5	860 3 0 807
1,008 10 1 033	1,007 10 11 539	1,008 11 10 382	70	1,005 12 9 564	1,004 13 9 084	1,003 14 8 941
1,152 11 6 326	1,151 10 2 902	1,150 8 11 86:	80	1,149 7 9 216	1,148 6 6 953	1,147 5 5 073
1,296 12 11 617	1,295 9 6 264	1,294 6 1 345	90	1,293 2 8 885	1,291 15 4 322	1,290 12 1 210
1,440 14 4 908	1,439 8 9 627	1,438 3 2 831	100	1,436 13 8 720	1,435 2 2 692	1,434 2 9 345
2,381 12 9 816	2,379 1 7 25:	2,376 6 5 663	200	2,373 11 5 040	2,371 0 5 353	2,368 5 6 689
4,322 11 2 72:	4,318 10 4 81	4,314 9 8 494	300	4,3 0 9 1 560	4,306 8 0 075	4,302 8 4 034
5,763 9 7 632	5,758 3 2 508	5,752 12 11 326	400	5,747 6 10 080	5,742 0 10 766	5,736 11 1 378
7,204 8 0 540	7,197 12 0 1 5	7,191 0 2 157	500	7,184 4 6 601	7,177 9 1 458	7,170 13 10 723
8,645 6 5 418	8,637 4 9 762	8,629 3 4 959	600	8,621 2 3 121	8,613 1 4 150	8,605 0 8 067
10,086 4 10 3 6	10,0 6 13 7 3:9	10,067 6 7 8:3	700	10,057 15 11 641	10,048 9 6 841	10,039 3 5 412
11,527 3 3 5:3	11,516 6 5 018	11,505 10 0 652	800	11,494 13 8 161	11,484 1 9 538	11,473 6 2 756
12,963 1 8 173	12,955 15 2 643	12,943 13 1 453	900	12,931 11 4 381	12,919 10 0 224	12,907 9 0 101
14,409 0 1 081	14,395 8 0 270	14,382 0 4 315	1,000	14,369 9 1 201	14,355 2 2 916	14,341 11 9 445
23,811 0 2 161	23,791 0 0 540	23,774 0 8 629	2,000	23,737 2 2 402	23,710 4 5 332	23,683 7 6 891
43,227 0 3 212	43,186 8 0 810	43,146 1 0 944	3,000	43,105 11 3 693	43,065 6 8 748	43,025 3 4 356
57,636 0 4 323	57,592 0 1 090	57,528 1 5 258	4,000	57,474 4 4 804	57,420 8 11 684	57,369 15 1 732
72,045 0 5 403	71,977 8 1 350	71,910 1 9 573	5,000	71,842 13 6 006	71,775 11 2 579	71,708 10 11 227
86,445 0 6 484	86,373 0 1 620	86,292 2 1 888	6,000	86,211 6 7 207	86,130 13 5 495	86,0 0 6 8 672
1,00,863 0 7 565	1,00,768 8 1 889	1,00,674 2 6 202	7,000	1,00,579 15 8 408	1,00,485 15 8 411	1,00,392 2 6 118
1,15,372 0 8 645	1,15,164 0 2 1 9	1,15,056 2 0 517	8,000	1,14,948 8 9 609	1,14,841 11 1 327	1,14,733 14 3 563
1,29,631 0 9 726	1,29,559 8 2 4:3	1,29,438 3 2 831	9,000	1,29,317 1 10 810	1,29,193 4 2 243	1,29,075 10 1 008
1,44,490 0 10 807	1,44,395 0 2 699	1,44,320 3 7 140	10,000	1,43,635 11 0 111	1,43,551 6 5 159	1,43,417 5 10 454

POUNDS STERLING INTO RUPEES.

Rs. 4 ³ / ₄ d.	Rs. 4 ³ / ₄ d.	Rs. 4 ³ / ₄ d.	Amount.	Rs. 4 ³ / ₄ d.	Rs. 4 ³ / ₄ d.	Rs. 4 ³ / ₄ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
2886	2886	2886	Far. 1	2855	2855	2855
5732	5732	5732	2	5715	5715	5705
8597	8597	8581	3	8573	8565	8557
11463	11452	11441	Pen. 1	11431	11420	11409
110925	110904	11088	2	110801	110810	110899
210388	210356	210324	3	209292	210260	21028
39851	39848	39765	4	39723	39680	39638
49313	49260	49207	5	49153	49100	49147
58776	58712	58648	6	58584	58520	5847
68239	68164	68089	7	68015	67941	67886
77701	77618	77531	8	77446	77361	77276
87161	87068	86971	9	86868	86781	86685
96627	96520	96413	10	96307	96201	96095
106090	105972	105855	11	105735	105621	105504
115557	115424	115296	Shlg. 1	115163	115041	114914
1611104	1610848	1610592	2	1610337	1610082	1609827
224657	2246272	2245968	3	2245715	2245463	2245211
2131009	2130696	2130384	4	2130673	2130364	2130055
393781	3937120	3936432	5	3936482	3936184	3935886
449313	4492444	4491756	6	4491710	4491412	4491114
502866	5027968	5027272	7	5027219	5026921	5026623
5118418	5117720	5117024	8	5117347	5117049	5116751
671970	6718816	6717936	9	6718515	6718217	6717919
727522	7274340	7273464	10	7273684	7273386	7273088
7141074	7140184	7139296	11	7138852	7138554	7138256
896668	8965792	8964904	12	8965020	8964722	8964424
950179	9499513	9497232	13	9478189	9477891	9477593
1005731	1005448	1005164	14	1005307	1005009	1004711
10111283	1010848	1010572	15	1010552	1010254	1010056
1174836	1174560	1174284	16	1170694	1170396	1170098
12210388	1220760	1220484	17	1220863	1220565	1220267
12143940	1214116	1213832	18	1213931	1213633	1213335
1399492	1399216	1398944	19	1399216	1398918	1398620
1453045	1452768	1452492	20	1452736	1452438	1452140
2806090	2805812	2805536	21	2805735	2805437	2805139
4215134	4214856	4214576	22	4215101	4214803	4214505
5750179	5749904	5749628	23	5750547	5750249	5750051
7103224	7102948	7102672	24	7103837	7103539	7103241
8515629	8515352	8515076	25	8518205	8517907	8517609
10049318	10049040	10048764	26	10049372	10049074	10048776
114100858	11409808	11409532	27	11410940	11410642	11410344
128153403	12815064	12814788	28	12896307	12896009	12895711
14346448	14346172	14345896	29	14341671	14341373	14341075
28890836	28890560	28890284	30	288512349	28850937	28850639
429137343	429134576	429131808	31	429105023	42910204	42909906
57321791	57319024	57316256	32	57316898	5731392	5731094
7166829	7166552	7166276	33	7168372	7168074	7167776
85911268	8590850	8590572	34	85741047	8573806	8573508
1004159134	1004131456	1004103776	35	1000211721	99994124	99986136
114643582	114640816	114638048	36	11431895	11431597	11431299
1289810030	128978232	128975464	37	1285153070	128512330	128509360
1432134473	143210680	143207912	38	1428134744	142810506	142807538
2885108955	288508128	288505360	39	2857109488	285681200	285651452
429813483	429810716	429807948	40	428682233	428652485	428622737
57315910	57313144	57310376	41	57156577	57153602	57150627
7164210388	716393376	716365712	42	7144211721	714391424	714361676
85970286	85967520	85964752	43	857304465	857274717	857244969
1009137343	100910968	100908200	44	1000139209	999992510	999962762
11462101821	114618256	114615488	45	114311963	114309005	114306047
1289684296	128965672	128962912	46	1255986698	125595700	125592730
1432858776	143283120	143280368	47	1428511442	142848175	142845205
2885115532	288511276	288511000	48	28576110824	285758139	285755169
4298112328	429810956	429810680	49	42865110328	428648134	428645164
5731361104	573135832	573135556	50	5715379767	571535007	571532037
7164127881	716412512	716412236	51	7144139209	714410951	714407981
8597024657	859702188	859701912	52	8573038651	857300896	857297926
1009381437	100937867	100937591	53	1000189869	999996900	999993930
114626130209	114625854	114625578	54	11436615756	114363188	114360218
1289568985	128956622	128956346	55	12879556977	128792599	128789629
14328389781	143283622	143283346	56	142883116419	142880142	142877172

POUNDS STERLING INTO RUPEES

Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{2}$ d.	Amount	Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{2}$ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
2 850	2 847	2 845	Far. 1	2 842	2 839	2 837
5 699	5 694	5 689	2	5 684	5 677	5 673
8 549	8 541	8 534	3	8 52	8 518	8 510
11 399	11 388	11 378	Pen. 1	11 367	11 357	11 346
110 798	110 777	110 756	2	110 735	110 713	110 693
210 197	210 165	210 133	3	210 102	210 070	210 039
3 9 596	3 9 5 3	3 9 511	4	3 9 469	3 9 427	3 9 385
4 8 994	4 8 942	4 8 889	5	4 8 83	4 8 784	4 8 731
5 8 393	5 8 330	5 8 267	6	5 8 204	5 8 140	5 8 078
6 7 799	6 7 718	6 7 644	7	6 7 571	6 7 497	6 7 424
7 7 191	7 7 107	7 7 022	8	7 6 938	7 6 864	7 6 790
8 6 590	8 6 495	8 6 400	9	8 6 305	8 6 211	8 6 116
9 5 9 9	9 5 8 3	9 5 7 7	10	9 5 673	9 5 567	9 5 463
10 5 388	10 5 272	10 5 156	11	10 5 040	10 4 924	10 4 809
11 4 787	11 4 660	11 4 533	Shilg 1	11 4 407	11 4 281	11 4 155
1 6 9 573	1 6 9 320	1 6 9 067	2	1 6 8 814	1 6 8 562	1 6 8 310
2 2 2 360	2 2 1 9 0	2 2 1 600	3	2 2 1 221	2 2 0 945	2 2 0 669
213 7 147	213 6 639	213 6 133	4	213 5 6 8	213 5 124	213 4 640
3 8 11 933	3 8 11 299	3 8 10 667	5	3 8 10 035	3 8 9 405	3 8 8 776
4 4 4 721	4 4 3 959	4 4 3 200	6	4 4 2 44	4 4 1 686	4 4 0 931
415 9 5 6	415 8 619	415 7 738	7	415 6 84	415 5 967	415 5 0 6
511 2 2 39	511 1 271	511 0 287	8	510 11 258	510 10 248	510 9 41
6 6 7 080	6 6 5 939	6 6 4 800	9	6 6 3 853	6 6 2 529	6 6 1 396
7 1 11 866	7 1 10 599	7 1 9 333	10	7 1 8 070	7 1 6 810	7 1 5 551
713 4 659	713 3 219	713 1 867	11	713 0 477	712 11 091	712 9 796
8 8 9 44	8 8 7 9 6	8 8 6 4 0	12	8 8 4 181	8 8 3 372	8 8 2 181
9 4 2 226	9 4 0 678	9 3 10 933	13	9 3 9 291	9 3 7 657	9 3 6 017
915 7 013	915 5 2 3	915 3 466	14	915 1 698	914 11 938	914 10 172
1010 11 180	1010 9 838	1010 8 000	15	1010 6 105	1010 4 214	1010 2 327
11 6 4 568	11 6 2 558	11 6 0 534	16	11 5 10 512	11 5 8 493	11 5 6 452
12 1 8 373	12 1 7 218	12 1 5 067	17	12 1 2 823	12 1 0 776	12 0 10 637
1213 2 160	1212 11 3 7	1212 9 600	18	1212 7 2 27	1212 5 057	1212 2 792
13 8 6 946	13 8 4 636	13 8 2 133	19	13 7 11 734	13 7 9 328	13 7 6 917
14 3 11 733	14 3 9 197	14 3 6 667	2	14 3 4 141	14 3 1 619	14 2 11 103
28 7 11 466	28 7 6 395	28 7 1 333	1	28 6 8 881	28 6 3 238	28 5 10 225
4211 11 199	4211 3 592	4210 8 000	3	4210 4 422	4210 4 858	4210 9 307
5615 10 931	5615 0 79	5614 2 867	4	5613 4 562	5612 8 477	5611 8 410
71 8 10 664	71 2 9 937	71 1 9 333	5	71 0 8 713	70 15 8 09	70 14 7 512
85 7 10 397	85 6 7 184	85 5 4 000	6	85 4 0 844	85 2 9 715	85 1 6 6 5
99 11 10 1 0	99 10 4 332	99 8 10 667	7	99 7 4 684	99 5 11 33	99 4 5 717
113 15 9 863	113 14 1 679	113 12 5 333	8	113 10 9 124	113 9 0 954	113 7 4 320
128 3 9 566	128 1 10 777	128 0 0 000	9	127 14 1 265	127 12 2 573	127 10 3 922
142 7 9 328	142 5 7 974	142 3 6 667	10	142 1 5 40	141 15 4 192	141 13 3 025
284 15 6 657	284 11 9 948	284 7 1 333	20	284 2 10 812	283 14 8 884	283 10 6 050
427 7 3 955	427 0 11 922	426 10 8 000	30	426 4 4 2	425 14 0 577	425 7 9 075
569 15 1 314	569 6 7 890	568 14 2 667	40	568 5 9 624	567 13 4 769	567 5 0 100
712 6 10 642	711 12 8 870	711 1 9 333	50	710 7 3 041	709 12 8 96	709 2 3 123
854 14 7 970	854 11 11 84	853 5 4 000	60	852 8 8 437	851 12 1 158	850 15 6 150
967 6 5 295	966 7 7 8 8	965 10 6 667	70	964 10 1 843	963 11 5 346	962 12 9 175
1,139 14 2 627	1,138 13 3 782	1,137 2 5 333	80	1,136 11 7 249	1,135 10 9 63	1,134 10 0 99
1,2 2 5 11 955	1,2 2 11 767	1,2 2 0 0 000	90	1,2 18 13 0 655	1,2 17 10 1 20	1,2 16 7 3 224
1,424 13 9 284	1,4 3 8 7 741	1,422 3 6 667	100	1,421 14 6 0 31	1,419 5 9 922	1,4 8 4 6 249
2,849 11 6 568	2,847 1 3 4 1	2,844 7 1 333	200	2,841 13 0 129	2,839 2 11 84	2,8 6 10 469
4,274 9 3 852	4,273 9 11 222	4,26 0 8 000	300	4,262 11 6 83	4,26 12 5 767	4,254 13 6 748
5,699 7 1 135	5,694 2 6 963	5,688 14 2 667	400	5,689 10 0 244	5,678 5 11 989	5,673 2 0 997
7,124 4 10 4 9	7,117 11 2 703	7,111 1 9 333	500	7,104 8 6 335	7,097 15 6 612	7,09 6 7 247
8,749 2 7 703	8,541 3 10 444	8,533 5 4 000	600	8,525 7 0 336	8,517 8 11 534	8,509 11 1 496
9,974 0 4 987	9,964 12 6 185	9,955 8 10 667	700	9,946 5 6 427	9,937 2 5 4 7	9,927 15 7 745
11,398 14 2 271	11,383 10 1 325	11,377 12 5 333	800	11,367 4 0 438	11,36 11 11 379	11,346 4 1 604
12,23 11 11 555	12,81 13 9 666	12,8 0 0 000	900	12,738 2 6 549	12,726 5 5 30	12,764 8 3 244
14,248 9 8 839	14,235 6 5 407	14,222 3 6 667	1,000	14,209 1 0 611	14,195 14 11 224	14,182 13 2 403
28,497 8 5 677	28,470 12 10 813	28,444 7 1 333	2,000	28,418 2 1 21	28,391 13 10 447	28 3 5 10 498
42,745 13 2 516	42,706 3 4 220	42,668 10 8 000	3,000	4,627 3 1 834	42,587 12 9 671	42,548 7 7 479
56,994 6 11 354	56,941 9 9 627	56,884 14 2 667	4,000	56,836 4 2 44	56,783 11 8 895	5,731 4 9 972
71,243 0 8 193	71,177 0 3 034	71,111 1 9 333	5,000	71,045 5 3 053	7,379 10 8 118	70,4 4 2 045
85,491 10 5 031	85,412 6 8 440	85,333 5 4 000	6,000	85,214 6 3 663	85,175 9 7 342	85,096 15 2 968
99,740 4 1 870	99,647 13 1 847	99,555 8 10 667	7,000	99,463 7 4 274	99,371 8 6 566	99,279 13 5 413
1,13,988 13 10 709	1,13,883 3 7 264	1,13,777 12 5 333	8,000	1,13,672 8 4 884	1,13,567 7 5 789	1,13,462 9 7 945
1,28,437 7 7 547	1,28,1 8 10 681	1,28,000 0 0 000	9,000	1,27,981 9 5 495	1,27,88 6 6 013	1,27,615 6 10 4 9
1,42,486 1 4 4 56	1,42,354 0 6 067	1,42,222 3 6 667	10,000	1,42,090 0 6 105	1,41,959 5 4 237	1,41,838 4 0 931

POUNDS STERLING INTO RUPEES.

Rs. 4 ¹ / ₁₆ d.	Rs. 4 ¹ / ₈ d.	Rs. 4 ¹ / ₄ d.	Amount.	Rs. 4 ¹ / ₁₆ d.	Rs. 5 d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.
2 834	2 831	2 829	Far. 1	2 826	2 823
5 688	5 663	5 657	2	5 652	5 647
8 502	8 494	8 486	3	8 478	8 470
11 336	11 325	11 315	Pen. 1	11 305	11 294
1 10 672	1 10 651	1 10 630	2	1 10 609	1 10 588
2 10 007	2 9 976	2 9 945	3	2 9 914	2 9 882
3 9 343	3 9 301	3 9 260	4	3 9 218	3 9 176
4 8 679	4 8 627	4 8 575	5	4 8 523	4 8 471
5 8 015	5 7 962	5 7 909	6	5 7 827	5 7 765
6 7 351	6 7 277	6 7 204	7	6 7 132	6 7 059
7 6 686	7 6 603	7 6 519	8	7 6 436	7 6 353
8 6 022	8 5 928	8 5 834	9	8 5 741	8 5 647
9 5 358	9 5 253	9 5 149	10	9 5 045	9 4 941
10 4 694	10 4 579	10 4 464	11	10 4 350	10 4 235
11 4 030	11 3 904	11 3 779	Shlig 1	11 3 654	11 3 599
1 6 8052	1 6 7 808	1 6 7 558	2	1 6 7 308	1 6 7 059
2 2 0 089	2 1 11 712	2 1 11 337	3	2 1 10 962	2 1 10 588
2 13 4 118	2 13 3 617	2 13 3 116	4	2 13 2 618	2 13 2 118
3 8 8 148	3 8 7 521	3 8 6 895	5	3 8 6 270	3 8 5 647
4 4 0 177	4 3 11 425	4 3 10 674	6	4 3 9 925	4 3 9 176
4 15 4 207	4 15 3 329	4 15 2 453	7	4 15 1 579	4 15 0 708
5 10 8 286	5 10 7 233	5 10 6 232	8	5 10 5 233	5 10 4 235
6 6 0 268	6 5 11 137	6 5 10 011	9	6 5 8 337	6 5 7 765
7 1 4 235	7 1 3 041	7 1 1 790	10	7 1 0 541	7 0 11 234
7 12 8 325	7 12 6 946	7 12 5 569	11	7 12 4 195	7 12 2 824
8 3 0 354	8 7 10 850	8 7 9 343	12	8 7 7 849	8 7 6 353
9 3 4 384	9 3 2 754	9 3 1 127	13	9 2 11 503	9 2 9 832
9 14 8 414	9 14 6 658	9 14 4 906	14	9 14 3 157	9 14 1 411
10 10 0 443	10 9 10 562	10 9 8 635	15	10 9 6 811	10 9 4 941
11 6 4 473	11 5 2 466	11 5 0 453	16	11 4 10 435	11 4 8 471
12 0 8 503	12 0 6 370	12 0 4 243	17	12 0 2 120	12 0 0 000
12 12 0 533	12 11 10 274	12 11 8 022	18	12 11 5 774	12 11 3 529
13 7 4 532	13 7 2 178	13 6 11 801	19	13 6 9 428	13 6 7 059
14 2 8 590	14 2 6 083	14 2 3 580	20	14 2 1 032	14 1 10 588
23 5 5 181	23 5 0 166	23 4 7 180	21	23 4 2 184	23 4 0 176
42 8 1 771	42 7 6 249	42 6 10 740	22	42 6 3 246	42 5 7 765
58 10 10 382	58 10 0 383	58 9 2 320	23	58 8 4 328	58 7 6 353
70 13 8 952	70 12 6 415	70 11 5 901	24	70 10 5 409	70 9 4 941
85 0 8 542	84 15 0 498	84 13 9 431	25	84 12 6 491	84 11 3 529
99 3 0 133	99 1 6 531	99 0 1 061	26	98 14 7 573	98 13 2 118
113 5 8 723	113 4 0 664	113 2 4 641	27	113 0 8 655	112 15 0 708
127 8 5 314	127 6 6 747	127 4 8 221	28	127 2 9 737	127 0 11 234
141 11 1 904	141 9 0 829	141 6 11 801	29	141 4 10 819	141 2 9 882
283 6 3 808	283 2 1 659	283 12 11 602	30	282 9 9 638	282 5 7 765
425 1 5 712	424 11 2 488	424 4 11 403	31	423 14 8 486	423 8 5 647
566 12 7 616	566 4 3 318	565 11 11 204	32	565 3 7 275	564 11 3 529
708 7 9 520	707 13 4 147	707 2 11 066	33	706 8 6 094	705 14 1 412
850 2 11 424	849 6 4 977	848 9 10 807	34	847 13 4 913	847 0 11 294
991 14 1 328	990 15 5 806	990 0 10 608	35	987 2 3 781	986 3 9 177
1,133 9 3 232	1,132 8 6 638	1,131 7 10 409	36	1,130 7 2 556	1,129 6 7 059
1,275 4 5 137	1,274 1 7 465	1,272 14 10 210	37	1,271 12 1 369	1,270 9 4 941
1,416 15 7 041	1,415 10 8 295	1,414 5 10 011	38	1,413 1 0 188	1,411 12 2 824
2,333 15 2 031	2,331 5 4 590	2,328 11 8 022	39	2,326 2 0 375	2,323 8 5 647
4,250 14 9 122	4,247 0 0 835	4,243 1 6 033	40	4,239 3 0 563	4,235 4 8 471
5,667 14 4 162	5,662 10 9 189	5,657 7 4 044	41	5,652 4 0 751	5,647 0 11 234
7,084 13 11 203	7,078 5 5 475	7,071 13 2 055	42	7,065 5 0 938	7,058 13 2 118
8,501 13 0 244	8,494 0 1 770	8,486 3 0 066	43	8,478 6 1 126	8,470 9 4 941
9,918 13 1 224	9,909 10 10 085	9,900 8 10 077	44	9,991 7 1 214	9,982 5 7 765
11,335 12 8 325	11,325 5 6 359	11,314 14 8 008	45	11,304 8 1 591	11,294 11 10 588
12,752 12 3 355	12,741 0 2 654	12,729 4 6 039	46	12,717 9 1 639	12,705 14 1 412
14,169 11 10 406	14,156 10 10 949	14,143 10 4 110	47	14,130 19 1 877	14,117 10 4 235
28,339 7 8 812	28,313 5 9 899	28,287 4 8 221	48	28,261 4 3 753	28,235 4 8 471
42,509 3 7 218	42,470 0 8 848	42,440 15 0 331	49	42,391 14 5 630	42,352 15 0 706
56,678 15 5 624	56,626 11 7 737	56,574 9 4 442	50	56,522 8 7 507	56,470 9 4 941
70,848 11 4 030	70,783 6 6 747	70,718 3 8 552	51	70,653 2 9 384	70,588 3 9 176
85,018 7 2 436	84,940 1 5 696	84,861 14 0 663	52	84,783 12 11 260	84,705 14 1 412
99,188 3 0 842	99,096 12 4 645	99,005 8 4 773	53	98,914 7 1 137	98,833 8 5 647
1,13,357 14 11 248	1,13,253 7 3 594	1,13,149 2 8 884	54	1,13,045 1 3 014	1,12,941 2 9 832
1,27,527 10 9 654	1,27,410 2 2 544	1,27,292 13 0 994	55	1,27,175 11 2 118	1,27,058 13 2 118
1,41,697 6 8 060	1,41,566 13 1 493	1,41,436 7 5 195	56	1,41,308 6 6 767	1,41,176 7 6 383

INTEREST TABLES.

FROM $3\frac{1}{2}$ TO 12 PER CENT. PER ANNUM ON Rs. 100 TO 10,000.At $3\frac{1}{2}$ per Cent.

At 4 per Cent.

Amount.	One Day.	One Week.	One Month.	One Year.	Amount.	One Day.	One Week.	One Month.	One Year.
Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
100	0 0 1 841	0 1 0	0 4 8	3 8 0	100	0 0 2 104	0 1 3	0 5 4	4 0 0
200	0 0 3 682	0 2 1	0 9 4	7 0 0	200	0 0 4 208	0 2 5	0 10 8	8 0 0
300	0 0 5 523	0 3 2	0 14 0	10 8 0	300	0 0 6 312	0 3 8	1 0 0	12 0 0
400	0 0 7 364	0 4 3	1 2 8	14 0 0	400	0 0 8 416	0 4 11	1 5 4	16 0 0
500	0 0 9 205	0 5 4	1 7 4	17 8 0	500	0 0 10 521	0 6 2	1 10 8	20 0 0
600	0 0 11 046	0 6 5	1 12 0	21 0 0	600	0 1 0 624	0 7 4	2 0 0	24 0 0
700	0 1 0 887	0 7 6	2 0 8	24 8 0	700	0 1 2 729	0 8 7	2 5 4	28 0 0
800	0 1 2 728	0 8 7	2 5 4	28 0 0	800	0 1 4 832	0 9 9	2 10 8	32 0 0
900	0 1 4 569	0 9 8	2 10 0	31 8 0	900	0 1 6 937	0 11 0	3 0 0	36 0 0
1,000	0 1 6 410	0 10 9	2 14 8	35 0 0	1,000	0 1 9 041	0 12 3	3 5 4	40 0 0
2,000	0 3 0 821	1 5 5	5 13 4	70 0 0	2,000	0 3 6 082	1 8 6	6 10 8	80 0 0
3,000	0 4 7 232	2 0 2	8 12 0	105 0 0	3,000	0 5 3 123	2 4 9	10 0 0	120 0 0
4,000	0 6 1 643	2 10 11	11 10 8	140 0 0	4,000	0 7 0 164	3 1 1	13 5 4	160 0 0
5,000	0 7 8 054	3 5 8	14 9 4	175 0 0	5,000	0 8 9 205	3 13 4	16 10 8	200 0 0
6,000	0 9 2 465	4 0 5	17 8 0	210 0 0	6,000	0 10 6 246	4 9 7	20 0 0	240 0 0
7,000	0 10 8 876	4 11 2	20 6 8	245 0 0	7,000	0 12 3 287	5 5 11	23 5 4	280 0 0
8,000	0 12 3 287	5 5 11	23 5 4	280 0 0	8,000	0 14 0 328	6 2 2	26 10 8	320 0 0
9,000	0 13 9 698	6 0 7	26 4 0	315 0 0	9,000	0 15 9 369	6 14 5	30 0 0	360 0 0
10,000	0 15 4 109	6 11 4	29 2 8	350 0 0	10,000	1 1 6 411	7 10 8	33 5 4	400 0 0

At 4½ per Cent.

At 5 per Cent.

Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
100	0 0 2 387	0 1 5	0 6 0	4 8 0	100	0 0 2 630	0 1 6	0 6 8	5 0 0
200	0 0 4 734	0 2 9	0 12 0	9 0 0	200	0 0 5 260	0 3 0	0 13 4	10 0 0
300	0 0 7 101	0 4 1	1 2 0	13 8 0	300	0 0 7 890	0 4 7	1 4 0	15 0 0
400	0 0 9 468	0 5 6	1 8 0	18 0 0	400	0 0 10 520	0 6 1	1 10 8	20 0 0
500	0 0 11 835	0 6 10	1 14 0	22 8 0	500	0 1 1 150	0 7 8	2 1 4	25 0 0
600	0 1 2 202	0 8 3	2 4 0	27 0 0	600	0 1 3 780	0 9 2	2 8 0	30 0 0
700	0 1 4 570	0 9 7	2 10 0	31 8 0	700	0 1 6 410	0 10 8	2 14 8	35 0 0
800	0 1 6 936	0 11 0	3 0 0	36 0 0	800	0 1 9 041	0 12 3	3 5 4	40 0 0
900	0 1 9 304	0 12 5	3 6 0	40 8 0	900	0 1 11 671	0 13 9	3 12 0	45 0 0
1,000	0 1 11 671	0 13 9	3 12 0	45 0 0	1,000	0 2 2 301	0 15 4	4 2 8	50 0 0
2,000	0 3 11 342	1 11 7	7 8 0	90 0 0	2,000	0 4 4 602	1 14 8	8 5 4	100 0 0
3,000	0 5 11 013	2 9 5	11 4 0	135 0 0	3,000	0 6 6 904	2 14 0	12 8 0	150 0 0
4,000	0 7 10 684	3 7 2	15 0 0	180 0 0	4,000	0 8 9 205	3 13 4	16 10 8	200 0 0
5,000	0 9 10 356	4 5 0	18 12 0	225 0 0	5,000	0 10 11 508	4 12 8	20 13 4	250 0 0
6,000	0 11 10 027	5 2 10	22 8 0	270 0 0	6,000	0 13 1 898	5 12 0	25 0 0	300 0 0
7,000	0 13 9 698	6 0 7	26 4 0	315 0 0	7,000	0 15 4 109	6 11 4	29 2 8	350 0 0
8,000	0 15 9 869	6 14 5	30 0 0	360 0 0	8,000	1 1 6 410	7 10 8	33 5 4	400 0 0
9,000	1 1 9 041	7 12 3	33 12 0	405 0 0	9,000	1 3 8 712	8 10 0	37 8 0	450 0 0
10,000	1 3 8 712	8 10 0	37 8 0	450 0 0	10,000	1 5 11 013	9 9 5	41 10 8	500 0 0

At 5½ per Cent.

At 6 per Cent.

Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
100	0 0 2 893	0 1 8	0 7 4	5 8 0	100	0 0 3 156	0 1 10	0 8 0	6 0 0
200	0 0 5 788	0 3 4	0 14 8	11 0 0	200	0 0 6 312	0 3 8	1 0 0	12 0 0
300	0 0 8 679	0 5 0	1 6 0	16 8 0	300	0 0 9 468	0 5 6	1 8 0	18 0 0
400	0 0 11 572	0 6 9	1 13 4	22 0 0	400	0 1 0 624	0 7 4	2 0 0	24 0 0
500	0 1 2 465	0 8 5	2 4 8	27 8 0	500	0 1 3 780	0 9 2	2 8 0	30 0 0
600	0 1 5 368	0 10 1	2 12 0	33 0 0	600	0 1 6 936	0 11 0	3 0 0	36 0 0
700	0 1 8 252	0 11 9	3 3 4	38 8 0	700	0 1 10 093	0 12 10	3 8 0	42 0 0
800	0 1 11 145	0 13 6	3 10 8	44 0 0	800	0 2 1 249	0 14 8	4 0 0	48 0 0
900	0 2 2 038	0 15 2	4 2 0	49 8 0	900	0 2 4 405	1 0 6	4 8 0	54 0 0
1,000	0 2 4 931	1 0 10	4 9 4	55 0 0	1,000	0 2 7 551	1 2 4	5 0 0	60 0 0
2,000	0 4 9 863	2 1 9	9 2 8	110 0 0	2,000	0 5 3 123	2 4 9	10 0 0	120 0 0
3,000	0 7 2 794	3 2 7	13 12 0	165 0 0	3,000	0 7 10 664	3 7 2	15 0 0	180 0 0
4,000	0 9 7 726	4 3 6	18 5 4	220 0 0	4,000	0 10 6 246	4 9 7	20 0 0	240 0 0
5,000	0 12 0 657	5 4 4	22 14 8	275 0 0	5,000	0 13 1 898	5 12 0	25 0 0	300 0 0
6,000	0 14 5 589	6 5 3	27 8 0	330 0 0	6,000	0 15 9 369	6 14 5	30 0 0	360 0 0
7,000	1 0 10 520	7 6 1	32 1 4	385 0 0	7,000	1 2 4 931	8 0 10	35 0 0	420 0 0
8,000	1 3 3 452	8 7 0	36 10 8	440 0 0	8,000	1 5 0 493	9 3 3	40 0 0	480 0 0
9,000	1 5 8 383	9 7 10	41 4 0	495 0 0	9,000	1 7 8 054	10 5 8	45 0 0	540 0 0
10,000	1 8 1 315	10 8 9	45 13 4	550 0 0	10,000	1 10 3 616	11 8 1	50 0 0	600 0 0

At 6½ per Cent.

Amount.	One Day.	One Week.	One Month.	One Year.
Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
100	0 0 3 419	0 1 11	0 8 8	6 8 0
200	0 0 6 838	0 3 11	1 1 4	13 0 0
300	0 0 10 257	0 5 11	1 10 0	19 8 0
400	0 1 1 676	0 7 11	2 2 8	26 0 0
500	0 1 5 095	0 9 11	2 11 4	32 8 0
600	0 1 8 515	0 11 11	3 4 0	39 0 0
700	0 1 11 934	0 13 11	3 12 8	45 8 0
800	0 2 3 353	0 15 11	4 5 4	52 0 0
900	0 2 6 772	1 1 11	4 14 0	58 8 0
1,000	0 2 10 191	1 3 11	5 6 8	65 0 0
2,000	0 5 8 383	2 7 10	10 13 4	130 0 0
3,000	0 8 6 575	3 11 10	16 4 0	195 0 0
4,000	0 11 4 767	4 15 9	21 10 8	260 0 0
5,000	0 14 2 958	5 8 8	27 1 4	325 0 0
6,000	1 1 1 150	7 7 8	32 8 0	390 0 0
7,000	1 3 11 342	8 11 7	37 14 8	455 0 0
8,000	1 6 9 534	9 15 6	43 5 4	520 0 0
9,000	1 9 7 726	11 8 6	48 12 0	585 0 0
10,000	1 12 5 917	12 7 5	54 2 8	650 0 0

At 7 per Cent.

Amount.	One Day.	One Week.	One Month.	One Year.
Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
100	0 0 3 682	0 2 1	0 9 4	7 0 0
200	0 0 7 364	0 4 3	1 2 8	14 0 0
300	0 0 11 046	0 6 5	1 12 0	21 0 0
400	0 1 2 728	0 8 7	2 5 4	28 0 0
500	0 1 6 410	0 10 8	2 14 8	35 0 0
600	0 1 10 093	0 12 10	3 8 0	42 0 0
700	0 2 1 775	0 15 0	4 1 4	49 0 0
800	0 2 5 457	1 1 2	4 10 8	56 0 0
900	0 2 9 139	1 3 3	5 4 0	63 0 0
1,000	0 3 0 821	1 5 5	5 13 4	70 0 0
2,000	0 6 1 643	2 10 11	11 10 8	140 0 0
3,000	0 9 2 485	4 0 5	17 8 0	210 0 0
4,000	0 12 3 237	5 5 11	23 5 4	280 0 0
5,000	0 15 4 109	6 11 4	29 2 8	350 0 0
6,000	1 2 4 931	8 0 10	35 0 0	420 0 0
7,000	1 5 5 753	9 6 4	40 13 4	490 0 0
8,000	1 8 6 575	10 11 10	46 10 8	560 0 0
9,000	1 11 7 397	12 1 3	52 8 0	630 0 0
10,000	1 14 8 219	13 6 9	58 5 4	700 0 0

At 7½ per Cent.

Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
100	0 0 3 945	0 2 3	0 10 0	7 8 0
200	0 0 7 890	0 4 7	1 4 0	15 0 0
300	0 0 11 835	0 6 10	1 14 0	22 8 0
400	0 1 3 780	0 9 2	2 8 0	30 0 0
500	0 1 7 728	0 11 6	3 2 0	37 8 0
600	0 1 11 671	0 13 9	3 12 0	45 0 0
700	0 2 3 616	1 0 1	4 6 0	52 8 0
800	0 2 7 561	1 2 4	5 0 0	60 0 0
900	0 2 11 506	1 4 8	5 10 0	67 8 0
1,000	0 3 3 452	1 7 0	6 4 0	75 0 0
2,000	0 6 6 904	2 14 0	12 8 0	150 0 0
3,000	0 9 10 356	4 5 0	18 12 0	225 0 0
4,000	0 13 1 808	5 12 0	25 0 0	300 0 0
5,000	1 0 5 260	7 3 0	31 4 0	375 0 0
6,000	1 3 8 712	8 10 0	37 8 0	450 0 0
7,000	1 7 0 164	10 1 1	43 12 0	525 0 0
8,000	1 10 3 616	11 8 1	50 0 0	600 0 0
9,000	1 13 7 068	12 15 1	56 4 0	675 0 0
10,000	2 0 10 520	14 6 1	62 8 0	750 0 0

At 8 per Cent.

Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
100	0 0 4 208	0 2 5	0 10 8	8 0 0
200	0 0 8 416	0 4 10	1 5 4	16 0 0
300	0 1 0 624	0 7 4	2 0 0	24 0 0
400	0 1 4 832	0 9 9	2 10 8	32 0 0
500	0 1 9 041	0 12 3	3 5 4	40 0 0
600	0 2 1 249	0 14 8	4 0 0	48 0 0
700	0 2 5 457	1 1 2	4 10 8	56 0 0
800	0 2 9 665	1 3 7	5 5 4	64 0 0
900	0 3 1 873	1 6 1	6 0 0	72 0 0
1,000	0 3 6 082	1 8 6	6 10 8	80 0 0
2,000	0 7 0 164	3 1 1	13 5 4	160 0 0
3,000	0 10 6 246	4 9 7	20 0 0	240 0 0
4,000	0 14 0 328	6 2 2	26 10 8	320 0 0
5,000	1 1 6 410	7 10 8	33 5 4	400 0 0
6,000	1 5 0 493	9 3 3	40 0 0	480 0 0
7,000	1 8 6 575	10 11 10	46 10 8	560 0 0
8,000	1 12 0 657	12 4 4	53 5 4	640 0 0
9,000	1 15 6 739	13 12 11	60 0 0	720 0 0
10,000	2 3 0 821	15 5 5	66 10 8	800 0 0

At 8½ per Cent.

Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
100	0 0 4 471	0 2 7	0 11 4	8 8 0
200	0 0 8 942	0 5 2	1 6 8	17 0 0
300	0 1 1 4 3	0 7 9	2 2 0	25 8 0
400	0 1 5 885	0 10 5	2 13 4	34 0 0
500	0 1 10 356	0 13 0	3 8 8	42 8 0
600	0 2 2 827	0 15 7	4 4 0	51 0 0
700	0 2 7 298	1 2 3	4 13 4	59 8 0
800	0 2 11 769	1 4 10	5 10 8	68 0 0
900	0 3 4 241	1 7 5	6 6 0	76 8 0
1,000	0 3 8 712	1 10 0	7 1 4	85 0 0
2,000	0 7 5 424	3 4 1	14 2 8	170 0 0
3,000	0 11 2 133	4 14 2	21 4 0	255 0 0
4,000	0 14 10 849	6 8 3	28 5 4	340 0 0
5,000	1 2 7 561	8 2 4	35 6 8	425 0 0
6,000	1 6 4 273	9 12 5	42 8 0	510 0 0
7,000	1 10 0 886	11 6 6	49 9 4	595 0 0
8,000	1 13 9 698	13 0 7	56 10 8	680 0 0
9,000	2 1 6 410	14 10 8	63 12 0	765 0 0
10,000	2 5 3 123	16 4 9	70 13 4	850 0 0

At 9 per Cent.

Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
100	0 0 4 734	0 2 9	0 12 0	9 0 0
200	0 0 9 468	0 5 6	1 8 0	18 0 0
300	0 1 2 202	0 8 3	2 4 0	27 0 0
400	0 1 6 936	0 11 0	3 0 0	36 0 0
500	0 1 11 671	0 13 9	3 12 0	45 0 0
600	0 2 4 405	1 0 6	4 8 0	54 0 0
700	0 2 9 139	1 3 3	5 4 0	63 0 0
800	0 3 1 873	1 6 1	6 0 0	72 0 0
900	0 3 6 608	1 8 10	6 12 0	81 0 0
1,000	0 3 11 342	4 11 7	7 8 0	90 0 0
2,000	0 7 10 624	3 7 2	15 0 0	180 0 0
3,000	0 11 10 027	5 2 10	22 8 0	270 0 0
4,000	0 15 9 369	6 14 5	30 0 0	360 0 0
5,000	1 3 8 712	8 10 0	37 8 0	450 0 0
6,000	1 7 8 054	10 5 8	45 0 0	540 0 0
7,000	1 11 7 397	12 1 3	52 8 0	630 0 0
8,000	1 15 6 739	13 12 11	60 0 0	720 0 0
9,000	2 3 6 032	15 8 6	67 8 0	810 0 0
10,000	2 7 5 424	17 4 1	75 0 0	900 0 0

At 9½ per Cent.

At 10 per Cent.

Amount.	One Day.	One Week.	One Month.	One Year.	Amount.	One Day.	One Week.	One Month.	One Year.
Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
100	0 0 4 997	0 2 10	0 12 8	9 8 0	100	0 0 5 260	0 3 0	0 13 4	10 0 0
200	0 0 9 994	0 5 9	1 9 4	19 0 0	200	0 0 10 520	0 6 1	1 10 8	20 0 0
300	0 1 2 991	0 8 8	2 6 0	28 8 0	300	0 1 3 780	0 9 2	2 8 0	30 0 0
400	0 1 7 988	0 11 7	3 2 8	38 0 0	400	0 1 9 041	0 12 3	3 5 4	40 0 0
500	0 2 0 985	0 14 6	3 15 4	47 8 0	500	0 2 2 301	0 15 4	4 2 8	50 0 0
600	0 2 5 983	1 1 8	4 12 0	57 0 0	600	0 2 7 561	1 2 4	5 0 0	60 0 0
700	0 2 10 980	1 4 4	5 8 8	66 8 0	700	0 3 0 821	1 5 5	5 13 4	70 0 0
800	0 3 3 978	1 7 3	6 5 4	76 0 0	800	0 3 6 082	1 8 6	6 10 8	80 0 0
900	0 3 8 975	1 10 2	7 2 0	85 8 0	900	0 3 11 342	1 11 7	7 8 0	90 0 0
1,000	0 4 1 972	1 13 1	7 14 8	95 0 0	1,000	0 4 4 602	1 14 8	8 5 4	100 0 0
2,000	0 8 3 945	3 10 3	15 13 4	190 0 0	2,000	0 8 9 205	3 13 4	16 10 8	200 0 0
3,000	0 12 5 917	5 7 5	23 12 0	285 0 0	3,000	0 13 1 898	5 12 0	25 0 0	300 0 0
4,000	1 0 7 890	7 4 7	31 10 8	380 0 0	4,000	1 1 6 410	7 10 8	33 5 4	400 0 0
5,000	1 4 9 863	9 1 9	39 9 4	475 0 0	5,000	1 5 11 013	9 9 5	41 10 8	500 0 0
6,000	1 8 11 835	10 14 10	47 8 0	570 0 0	6,000	1 10 3 616	11 8 1	50 0 0	600 0 0
7,000	1 13 1 808	12 12 0	55 6 8	665 0 0	7,000	1 14 8 219	13 6 9	58 5 4	700 0 0
8,000	2 1 3 780	14 9 2	63 5 4	760 0 0	8,000	2 3 0 821	15 5 5	66 10 8	800 0 0
9,000	2 5 5 753	16 6 4	71 2 0	855 0 0	9,000	2 7 5 424	17 4 1	75 0 0	900 0 0
10,000	2 9 7 726	18 3 6	79 2 8	950 0 0	10,000	2 11 10 027	19 2 10	83 5 4	1,000 0 0

At 10½ per Cent.

At 11 per Cent.

Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
100	0 0 5 523	0 3 2	0 14 0	10 8 0	100	0 0 5 788	0 3 4	0 14 8	11 0 0
200	0 0 11 046	0 6 5	1 12 0	21 0 0	200	0 0 11 572	0 6 9	1 13 4	22 0 0
300	0 1 4 569	0 9 7	2 10 0	31 8 0	300	0 1 5 358	0 10 1	2 12 0	33 0 0
400	0 1 10 093	0 12 10	3 8 0	42 0 0	400	0 1 11 145	0 13 6	3 10 8	44 0 0
500	0 2 3 616	1 0 1	4 6 0	52 8 0	500	0 2 4 931	1 0 10	4 9 4	55 0 0
600	0 2 9 139	1 3 3	5 4 0	63 0 0	600	0 2 10 717	1 4 3	5 8 0	66 0 0
700	0 3 2 662	1 6 6	6 2 0	73 8 0	700	0 3 4 504	1 7 7	6 6 8	77 0 0
800	0 3 8 186	1 9 9	7 0 0	84 0 0	800	0 3 10 290	1 11 0	7 5 4	88 0 0
900	0 4 1 709	1 12 11	7 14 0	94 8 0	900	0 4 4 078	1 14 4	8 4 0	99 0 0
1,000	0 4 7 232	2 0 2	8 12 0	105 0 0	1,000	0 4 9 868	2 1 9	9 2 8	110 0 0
2,000	0 9 2 465	4 0 5	17 8 0	210 0 0	2,000	0 9 7 726	4 3 6	18 5 4	220 0 0
3,000	0 13 9 698	6 0 7	26 4 0	315 0 0	3,000	0 14 5 539	6 5 3	27 8 0	330 0 0
4,000	1 2 4 931	8 0 10	35 0 0	420 0 0	4,000	1 3 3 452	8 7 0	36 10 8	440 0 0
5,000	1 7 0 164	10 1 1	43 12 0	525 0 0	5,000	1 8 1 315	10 8 9	45 13 4	550 0 0
6,000	1 11 7 397	12 1 3	52 8 0	630 0 0	6,000	1 12 11 178	12 10 6	55 0 0	660 0 0
7,000	2 0 2 630	14 1 6	61 4 0	735 0 0	7,000	2 1 9 041	14 12 3	64 2 8	770 0 0
8,000	2 4 9 863	16 1 9	70 0 0	840 0 0	8,000	2 6 6 904	16 14 0	73 5 4	880 0 0
9,000	2 9 5 095	18 1 11	78 12 0	945 0 0	9,000	2 11 4 787	18 15 9	82 8 0	990 0 0
10,000	2 14 0 328	20 2 2	87 8 0	1,050 0 0	10,000	3 0 2 630	21 1 6	91 10 8	1,100 0 0

At 11½ per Cent.

At 12 per Cent.

Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
100	0 0 6 049	0 3 6	0 15 4	11 8 0	100	0 0 6 312	0 3 8	1 0 0	12 0 0
200	0 1 0 098	0 7 0	1 14 8	23 0 0	200	0 1 0 134	0 7 4	2 0 0	24 0 0
300	0 1 6 147	0 10 7	2 14 0	34 8 0	300	0 1 6 936	0 11 0	3 0 0	36 0 0
400	0 2 0 197	0 14 1	3 13 4	46 0 0	400	0 2 1 249	0 14 8	4 0 0	48 0 0
500	0 2 6 246	1 1 7	4 12 8	57 8 0	500	0 2 7 561	1 2 4	5 0 0	60 0 0
600	0 3 0 295	1 5 2	5 12 0	69 0 0	600	0 3 1 873	1 6 1	6 0 0	72 0 0
700	0 3 6 345	1 8 8	6 11 4	80 8 0	700	0 3 8 186	1 9 9	7 0 0	84 0 0
800	0 4 0 394	1 12 2	7 10 8	92 0 0	800	0 4 2 498	1 13 5	8 0 0	96 0 0
900	0 4 6 443	1 15 9	8 10 0	103 8 0	900	0 4 8 810	2 1 1	9 0 0	108 0 0
1,000	0 5 0 493	2 3 3	9 9 4	115 0 0	1,000	0 5 3 123	2 4 9	10 0 0	120 0 0
2,000	0 10 0 986	4 6 6	19 2 8	230 0 0	2,000	0 10 6 246	4 9 7	20 0 0	240 0 0
3,000	0 15 1 479	6 9 10	28 12 0	345 0 0	3,000	0 15 9 369	6 14 5	30 0 0	360 0 0
4,000	1 4 1 972	8 13 1	38 5 4	460 0 0	4,000	1 5 0 493	9 3 3	40 0 0	480 0 0
5,000	1 9 2 465	11 0 5	47 14 8	575 0 0	5,000	1 10 3 616	11 8 1	50 0 0	600 0 0
6,000	1 14 2 958	13 3 8	57 8 0	690 0 0	6,000	1 15 6 739	13 12 11	60 0 0	720 0 0
7,000	2 3 3 452	15 7 0	67 1 4	805 0 0	7,000	2 4 9 863	16 1 9	70 0 0	840 0 0
8,000	2 8 3 945	17 10 3	76 10 8	920 0 0	8,000	2 10 0 986	18 6 6	80 0 0	960 0 0
9,000	2 13 4 438	19 13 7	86 4 0	1,035 0 0	9,000	2 15 4 109	20 11 4	90 0 0	1,080 0 0
10,000	3 2 4 931	22 0 10	95 13 4	1,150 0 0	10,000	3 4 7 232	23 0 2	100 0 0	1,200 0 0

TABLE RENDERING INDIAN (BENGAL) WEIGHTS INTO
ENGLISH EQUIVALENTS, BY LATE RICHARD YATES,
H. M.'S CUSTOMS, BOMBAY.

Indian Weight.	English Equivalents.	Indian Weight.	English Equivalents.	Indian Weight.	English Equivalents.
Srs. tola.	C. Qrs. lbs.	Mds.	Tons. C. Qrs. lbs.	Mds.	Tons. C. Qrs. lbs.
1 or 20	0 18-35	19	13 3 23 3-7	79	2 18 0 4 4-7
2 or 40	1 1-35	20	14 2 21 5-7	80	2 18 3 2 6-7
3 or 60	1 19-35	21	15 1 20	81	2 19 2 1 1-7
4	2 2-35	22	16 0 18 2-7	82	3 0 0 27 3-7
5	4 4-35	23	16 3 16 4-7	83	3 0 3 25 5-7
6	6 6-35	24	17 2 14 6-7	84	3 1 2 24
7	8 8-35	25	18 1 13 1-7	85	3 2 1 22 2-7
8	10 2-7	26	19 0 11 3-7	86	3 3 0 20 4-7
9	12 12-35	27	19 3 9 5-7	87	3 3 3 18 6-7
10	14 2-5	28	1 0 2 8	88	3 4 2 17 1-7
11	16 16-35	29	1 1 1 6 2-7	89	3 5 1 15 3-7
12	18 18-35	30	1 2 0 4 4-7	90	3 6 0 13 5-7
13	20 4-7	31	1 2 3 2 6-7	91	3 6 3 12
14	22 22-35	32	1 3 2 1 1-7	92	3 7 2 10 2-7
15	24 24-35	33	1 4 0 27 3-7	93	3 8 1 8 4-7
16	26 26-35	34	1 4 3 25 5-7	94	3 9 0 6 6-7
17	1 0 4-5	35	1 5 2 24	95	3 9 3 5 1-7
18	1 2 6-7	36	1 6 1 22 2-7	96	3 10 2 3 3-7
19	1 4 32-35	37	1 7 0 20 4-7	97	3 11 1 1 5-7
20	1 6 34-35	38	1 7 3 18 6-7	98	3 12 0 0
21	1 9 1-35	39	1 8 2 17 1-7	99	3 12 2 26 2-7
22	1 11 3-35	40	1 9 1 15 3-7	100	3 13 1 24 4-7
23	1 13 1-7	41	1 10 0 13 5-7	200	7 6 3 21 1-7
24	1 15 1-5	42	1 10 3 12	300	11 0 1 17 5-7
25	1 17 9-35	43	1 11 2 10 2-7	400	14 13 3 14 2-7
26	1 19 11-35	44	1 12 1 8 4-7	500	18 7 1 10 6-7
27	1 21 13-35	45	1 13 0 6 6-7	600	22 0 3 7 3-7
28	1 23 3-7	46	1 13 3 5 1-7	700	25 14 1 4
29	1 25 27-35	47	1 14 2 3 3-7	800	29 7 3 0 4-7
30	1 27 19-35	48	1 15 1 1 5-7	900	33 1 0 25 1-7
31	2 1 3-5	49	1 16 0 0	1,000	36 14 2 21 5-7
32	2 3 23-35	50	1 16 2 26 2-7	2,000	73 9 1 15 3-7
33	2 5 5-7	51	1 17 1 24 4-7	3,000	110 4 0 9 1-7
34	2 7 27-35	52	1 18 0 22 6-7	4,000	146 18 3 2 6-7
35	2 9 29-35	53	1 18 3 21 1-7	5,000	183 13 1 24 4-7
36	2 11 31-35	54	1 19 2 19 3-7	6,000	220 8 0 18 2-7
37	2 13 33-35	55	2 0 1 17 5-7	7,000	257 2 3 12
38	2 16	56	2 1 0 16	8,000	293 17 2 5 5-7
39	2 18 2-35	57	2 1 3 14 2-7	9,000	330 12 0 27 3-7
40	2 20 4-35	58	2 2 2 12 4-7	10,000	367 6 3 21 1-7
41	2 22 6-35	59	2 3 1 10 6-7	20,000	734 13 3 14 2-7
42	2 24 8-35	60	2 4 0 9 1-7	30,000	1,102 0 3 7 3-7
Mds.					
1	2 26 2-7	61	2 4 3 7 3-7	40,000	1,469 7 3 0 4-7
2	1 1 24 4-7	62	2 5 2 5 5-7	50,000	1,836 14 2 21 5-7
3	2 0 22 6-7	63	2 6 1 4	60,000	2,204 1 2 14 6-7
4	2 3 21 1-7	64	2 7 0 2 2-7	70,000	2,571 8 2 8
5	3 2 19 3-7	65	2 7 3 0 4-7	80,000	2,938 15 2 1 1-7
6	4 1 17 5-7	66	2 8 1 26 6-7	90,000	3,306 2 1 22 2-7
7	5 0 16	67	2 9 0 25 1-7	1,00,000	3,673 9 1 15 3-7
8	5 3 14 2-7	68	2 9 3 23 3-7	2,00,000	7,346 18 3 2 6-7
9	6 2 12 4-7	69	2 10 2 21 5-7	3,00,000	11,020 8 0 18 2-7
10	7 1 10 6-7	70	2 11 1 20	4,00,000	14,693 17 2 5 5-7
11	8 0 9 1-7	71	2 12 0 18 2-7	5,00,000	18,367 6 3 21 1-7
12	8 3 7 3-7	72	2 12 3 16 4-7	6,00,000	22,040 16 1 8 4-7
13	9 2 5 5-7	73	2 13 2 14 6-7	7,00,000	25,714 5 2 24
14	10 1 4	74	2 14 1 13 1-7	8,00,000	29,387 15 0 11 3-7
15	11 0 2 2-7	75	2 15 0 11 3-7	9,00,000	33,061 4 1 26 6-7
16	11 3 0 4-7	76	2 15 3 9 5-7	10,00,000	36,734 13 3 14 2-7
17	12 1 26 6-7	77	2 16 2 8		
18	13 0 25 1-7	78	2 17 1 6 2-7		

**TABLE RENDERING ENGLISH AVOIRDUPOIS WEIGHT INTO
INDIAN (BENGAL) EQUIVALENTS, BY LATE RICHARD
YATES, H. M.'S CUSTOMS, BOMBAY.**

Table { 2 2-35 lbs. avoirdupois = 80 Tolas or 1 Indian Seer.
82 2-7 lbs. avoirdupois = 40 Indian Seers or 1 Indian Maund.

English Weight.	Indian Equivalents.	English Weight.	Indian Equivalents.	English Weight.	Indian Equivalents.
lbs.	Tolas.	Cwt.	Mds. Srs. Tolas.	Tons.	Mds. Srs. Tolas.
$\frac{1}{4}$	9 13-18	5	6 32 17 7-9	26	707 31 8 8-9
$\frac{1}{2}$	19 4-9	6	8 6 53 1-3	27	735 0 0
$\frac{3}{4}$	29 1-4	7	9 21 8 8-9	28	762 8 71 1-9
1	38 8-9	8	10 35 44 4-9	29	789 17 62 2-9
2	77 7-9	9	12 10 0	30	816 26 53 1-3
		10	13 24 35 5-9	31	843 35 44 4-9
3	Srs. Tolas.				
	1 36 2-3	11	14 38 71 1-9	32	871 4 35 5-9
4	1 75 5-9	12	16 13 26 2-3	33	898 13 26 2-3
5	2 34 4-9	13	17 27 62 2-9	34	925 22 17 4-9
6	2 73 1-3	14	19 2 17 7-9	35	952 31 8 8-9
7	3 32 2-9	15	20 16 53 1-3	36	980 0 0
8	3 71 1-9	16	21 31 8 8-9	37	1,007 8 71 1-9
9	4 30	17	23 5 44 4-9	38	1,034 17 62 2-9
10	4 68 8-9	18	24 20 0	39	1,061 26 53 1-3
11	5 27 7-9	19	25 34 35 5-9	40	1,088 35 44 4-9
12	5 66 2-3			1	1,116 4 35 5-9
13	6 25 5-9	Tons.			
14	6 64 4-9	1	27 8 71 1-9		1,143 13 26 2-3
15	7 23 1-3	2	54 17 62 2-9	43	1,170 22 17 7-9
16	7 62 2-9	3	81 26 53 1-3	44	1,197 31 8 8-9
17	8 21 1-9	4	108 35 44 4-9	45	1,225 0 0
18	8 60	5	136 4 35 5-9	46	1,252 8 71 1-9
19	9 18 8-9	6	163 13 26 2-3	47	1,279 17 62 2-9
20	9 57 7-9	7	190 22 17 7-9	48	1,306 26 53 1-3
21	10 16 2-3	8	217 31 8 8-9	49	1,333 35 44 4-9
22	10 55 5-9	9	245 0 0	50	1,361 4 35 5-9
23	11 14 4-9	10	272 8 71 1-9	60	1,633 13 26 2-3
24	11 53 1-3	11	299 17 62 2-9	70	1,905 22 17 7-9
25	12 12 2-9	12	326 26 53 1-3	80	2,177 31 8 8-9
26	12 51 1-9	13	353 35 44 4-9	90	2,450 0 0
27	13 10	14	381 4 35 5-9	100	2,722 8 71 1-9
		15	408 13 26 2-3	200	5,444 17 62 2-9
		16	435 22 17 7-9	300	8,166 26 53 1-3
Qrs.					
1	13 48 8-9	17	462 31 8 8-9	400	10,888 35 44 4-9
2	27 17 7-9	18	490 0 0	500	13,611 4 35 5-9
3	Mds. Srs. Tolas.	19	517 8 71 1-9	1,000	27,222 8 71 1-9
	1 0 66 2-3	20	544 17 62 2-9	2,000	54,444 17 62 2-9
Cwt.					
1	1 14 35 5-9	21	571 26 53 1-3	3,000	81,666 26 53 1-3
2	2 28 71 1-9	22	598 35 44 4-9	4,000	1,08,888 26 53 1-3
3	3 26 2-3	23	626 4 35 5-9	5,000	1,36,111 4 35 5-9
4	4 17 62 2-9	24	653 13 26 2-3	10,000	2,72,222 8 71 1-9
		25	680 22 17 7-9	20,000	5,44,444 17 62 2-9

DUE DATE TABLES.

	JANUARY.				FEBRUARY.				MARCH.				APRIL.				MAY.				JUNE.			
Days.	10	20	30		10	20	30		10	20	30		10	20	30		10	20	30		10	20	30	
10	20	30	Feb. 9		20	Mar. 2	May. 10		20	Apr. 9	30	Apr. 9	20	May 10	30	May 10	20	June 9	30	June 9	20	July 10	30	July 10
20	30	Feb. 9	19	Mar. 1	12	22	30	Apr. 9	19	29	May 9	19	30	May 10	20	30	June 9	19	29	July 9	19	30	July 10	20
30	Feb. 19	Mar. 1	11	12	22	30	Apr. 9	19	29	May 9	19	30	May 10	20	30	June 9	19	29	July 9	19	30	Aug. 9	30	Aug. 9
40	19	Mar. 1	11	21	Apr. 1	11	21	Apr. 1	11	21	May 9	19	29	June 9	19	30	June 9	19	29	July 9	19	30	Aug. 9	30
50	11	21	31	Apr. 1	11	21	Apr. 1	11	21	May 9	19	29	June 9	19	30	June 9	19	29	July 9	19	30	Aug. 9	30	Aug. 9
60	21	31	1	Apr. 10	20	30	May 1	11	21	May 9	19	29	June 9	19	30	June 9	19	29	July 9	19	30	Aug. 9	30	Aug. 9
70	31	Apr. 10	20	30	May 1	11	21	May 9	19	29	June 9	19	30	June 9	19	30	June 9	19	29	July 9	19	30	Aug. 9	30
80	1	11	21	Apr. 10	20	30	May 1	11	21	May 9	19	29	June 9	19	30	June 9	19	29	July 9	19	30	Aug. 9	30	Aug. 9
90	10	20	30	Apr. 10	20	30	May 1	11	21	May 9	19	29	June 9	19	30	June 9	19	29	July 9	19	30	Aug. 9	30	Aug. 9
100	20	30	May 10	21	31	June 8	18	28	July 8	18	28	July 8	18	28	Aug. 8	18	28	Sept. 8	18	28	Sept. 8	18	28	Oct. 8

	JULY.				AUGUST.				SEPTEMBER.				OCTOBER.				NOVEMBER.				DECEMBER.			
Days.	10	20	30		10	20	30		10	20	30		10	20	30		10	20	30		10	20	30	
10	20	30	Aug. 9		20	30	Sept. 9		20	30	Oct. 10		20	30	Nov. 9		20	30	Dec. 10		20	30	Jan. 9	
20	30	Aug. 9	19	29	Sept. 8	18	28	Oct. 10	19	29	Nov. 9	19	29	Dec. 9	19	29	Jan. 9	19	29	Feb. 8	18	28	Mar. 10	
30	Aug. 19	29	30	Sept. 8	18	28	Oct. 10	19	29	Nov. 9	19	29	Dec. 9	19	29	Jan. 9	19	29	Feb. 8	18	28	Mar. 10		
40	19	29	30	Sept. 8	18	28	Oct. 10	19	29	Nov. 9	19	29	Dec. 9	19	29	Jan. 9	19	29	Feb. 8	18	28	Mar. 10		
50	29	Sept. 8	18	28	Oct. 10	19	29	Nov. 9	19	29	Dec. 9	19	29	Jan. 9	19	29	Feb. 8	18	28	Mar. 10				
60	8	18	28	Oct. 10	19	29	Nov. 9	19	29	Dec. 9	19	29	Jan. 9	19	29	Feb. 8	18	28	Mar. 10					
70	18	28	Oct. 10	19	29	Nov. 9	19	29	Dec. 9	19	29	Jan. 9	19	29	Feb. 8	18	28	Mar. 10						
80	28	Oct. 10	19	29	Nov. 9	19	29	Dec. 9	19	29	Jan. 9	19	29	Feb. 8	18	28	Mar. 10							
90	8	18	28	Oct. 10	19	29	Nov. 9	19	29	Dec. 9	19	29	Jan. 9	19	29	Feb. 8	18	28	Mar. 10					
100	18	28	Nov. 7	18	28	Dec. 8	18	28	Jan. 8	18	28	Feb. 7	18	28	Mar. 10									

Rs. 10,000. Thirty-five days after date, pay to the order of Messrs. BROWN, JONES & Co. the sum of Rupees Ten Thousand only for value received.

Messrs. SNOOKS, SIMPKIN & Co., CALCUTTA. BOMBAY, 28th November 1884.

To use these Tables:—Take 85 days and 3 days of grace, and 8 days (of the 28th), in all 46; and 46 days after the 20th November per the Tables is 5th January 1885. This calculation may be reversed to find the number of days still to run on a Bill bearing date any number of days previous to the date on which it is discounted.

GEO. ROBINSON.

FINANCIAL STATEMENT
AND ACTS.

FINANCIAL STATEMENT FOR 1896-97.

PART I.—GENERAL REVIEW.

FAMINE INSURANCE GRANT.

I desire to begin my Statement by referring to the often-discussed subject of the Famine Insurance Grant. The policy which underlay this grant may for present purposes be described as a determination, as far as possible, to raise not merely so much revenue as was necessary for the needs of the current year, but an amount of Rs. 1,500,000 besides, which could be devoted either to the actual relief of famine when it occurred, or to measures calculated to prevent the recurrence of famine or to facilitate measures of relief on its occurrence.

2. The following are the actual figures of the account during the fifteen years for which it has been running —

ANNS.	Famine Relief.	Con-struction of Protec-tive Irri-gation Works.	CON-STRUCTION OF PROTECTIVE RAILWAYS.		Reduc-tion or avoid-ance of Debt.	TOTAL.	Declared Surplus (+) or Deficit (—) in accounts.
			Charged under Famine Relief and In-surance.	Charged under Railway Revenue Accounts.			
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1881-82	34,883	135,449	682,403	..	715,151	1,567,886	+ 3,595,451
1882-83	22,103	263,443	—133,129	..	1,343,555	1,495,972	+ 674,837
1883-84	9,205	283,223	649,248	..	581,137	1,522,813	+ 1,879,707
1884-85	7,350	253,046	946,457	..	341,504	1,548,357	+ 8,644
1885-86	40,695	186,807	589,000	20,271	6,834,498	1,528,271	+ 2,601,726
1886-87	1,041	107,979	200,000	151,812	..	460,432	+ 178,427
1887-88	402	91,096	..	285,199	..	376,607	+ 2,028,332
1888-89	7,799	70,537	..	430,182	..	808,518	+ 37,018
1889-90	63,288	71,457	..	462,099	460,255	1,082,409	+ 2,612,033
1890-91	5,579	74,392	..	482,351	520,029	1,082,351	+ 3,688,171
1891-92	23,423	77,931	484,795	231,681	682,170	1,500,000	+ 467,535
1892-93	70,841	60,793	981,469	383,897	..	1,500,000	+ 833,412
1893-94	496	56,351	1,060,954	371,778	..	1,489,569	+ 1,546,998
1894-95	10,258	43,110	556,867	389,705	..	1,000,000	+ 693,110
Total of 14 years ..	302,363	1,775,521	6,021,064	3,217,935	5,327,299	16,644,165	+ 6,228,875
1895-96 (Revised Esti-mate)	10,500	40,200	534,800	414,500	..	1,000,000	+ 951,400
Total of 15 years ..	312,863	1,815,721	6,555,864	3,632,435	5,327,299	17,644,165	+ 7,180,275

3. It will be seen that the exigencies of finance have occasionally prevented the Government from completely fulfilling its self-imposed obligation. It has sometimes, as in 1893-94, set aside the required sum as famine insurance, without actually possessing it in the form of a realized surplus of revenue, and it has occasionally, as in 1886-87 and the succeeding years, practically given up the obligation as too onerous, and postponed its fulfilment until the financial crisis was over. But taking the fifteen years as a whole, the Government has set aside Rs. 17,644,165 of its revenue for the purposes of famine relief and insurance (almost entirely the latter), and has over and above this realized a surplus of revenue of Rs. 7,180,275.

4. What, then, have we done during this time in the way of carrying out the original policy? Besides spending Rs. 312,863 upon actual famine relief, we have spent out of the Famine Insurance Grant, that is, out of our revenue, Rs. 1,815,724 upon the construction of Irrigation Works, and Rs. 6,555,864 upon the construction of Railways designed as a protection against famines; and we have upon the guarantee of this Insurance Grant raised capital for the construction of two large Railway systems—the Bengal-Nagpur and the Indian Midland. We have, moreover, charged of against our Revenue account and set aside an amount of Rs. 5,327,299 in the form of reduction or avoidance of debt, that is, we possess this sum as a sort of accumulated surplus of Revenue over and above the forward total of our ordinary surpluses.

5. I need not say that this is a far better position than what was considered in any way probable when the famine insurance policy was initiated, for the anticipation then was that we would actually spend about Rs. 15,000,000 upon Famine Relief in ten years and not have any part of it in hand in the shape either of completed works or of money unspent. The improvement is due for the most part to the fact that we have during these fifteen years been much more free from famines than we have in any way anticipated. To what extent famines may be awarding us in the future, it would be rash to speculate; one thing we do know is that our financial and our protective preparation for them is infinitely superior to what it was at the time when the famine insurance policy was laid down.

6. While therefore we continue to regard famine insurance as an essential portion of our financial policy, we consider ourselves fully justified, for the present at any rate, in measuring it by a lower standard than was applied in 1880; and we consider that we will in the present state of our finances meet all the necessary obligations of famine insurance if we set aside in each of the years under consideration, not Rs. 1,500,000, but Rs. 1,000,000 out of our revenue for the purpose; or, to state the operation more exactly, if we aim at establishing a standard of revenue sufficient to provide Rs. 1,000,000 instead of Rs. 1,500,000 for famine insurance.

7. When I presented the estimates of March 1894, the Government had determined that the new revenue required to meet the serious fall in exchange was enough for the country to bear at the time, and that it was not expedient to raise the further sum required to meet the

obligation of famine insurance. But a year later, that is, in March of last year, I was able to report that the revenue realized had been actually enough to provide a considerable amount on account of our famine obligations. I left the matter at that point, stating that it was not much more than a difference in the manner of stating the facts, whether we said that we had a surplus of Rx. 990,000 without providing for famine insurance, or a smaller surplus, say Rx. 440,500, after providing in part for that insurance. But the obligation of Famine Insurance is an obligation upon us whether we actually meet it or not, and it follows that any surplus that we declare, without meeting it, is not a true surplus. When, therefore, in December last, we came to making up our actual accounts for 1894-95 and forecasting our revised estimates for 1895-96, finding as we did that we had enough of revenue to meet this obligation, we considered that the time had come when we should set aside our determination, of March 1894, to suspend the Famine Insurance Grant; and that we should duly provide for it in our accounts, and should declare as the actual surplus of the year, only so much revenue as remained over after we had duly charged off the Famine Grant. That grant therefore has now resumed its position in our accounts; only for the reasons I have already given, we measure the obligation for the present at Rx. 1,000,000 instead of the higher figure hitherto adopted as its limit.

ACCOUNTS OF 1894-95.

8. The accounts of 1894-95, as I presented them this time last year, were estimated to work out to a surplus of Rx. 990,500. As they now stand when actually closed they are better, under the ordinary Revenue and Expenditure heads, by Rx. 259,477; but then as we have, in pursuance of the policy I have just explained, charged off an additional amount of Rx. 556,867 on account of Famine Insurance, the result is on the whole worse by Rx. 297,390, and the declared surplus for the year is Rx. 693,110.

9. On the Revenue side, the total difference is only Rx. 33,329 made up of about 20 lakhs short collections of Land Revenue (both ordinary and irrigation), more than compensated by petty improvements under almost all the other heads. On the expenditure side, excluding consideration of the Famine Grant, there were small savings under almost all the heads, and the total difference was Rx. 226,148 to the good. The Revised Estimates, as I presented them in last year's Financial Statement, may, therefore, be said to have been more than justified by the actual making up of the accounts.

REVISED ESTIMATES OF 1895-96.

10. The result of the Revised Estimates of the year still current, may shortly be set forth thus. We have paid for the Chitral Expedition, we have restored the Famine Insurance Grant to the extent just mentioned, we have restored the contributions we levied, in 1894-95, from the Provincial Governments, and we have a surplus, over and above, of Rx. 951,400.

11. To take up these subjects in their order: the Chitral Expedition has cost us Rx. 67,200 in the accounts of 1894-95, Rx. 1,647,500 in the Revised Estimate of 1895-96, and a further sum of Rx. 20,000 will come under payment in 1896-97, giving a total of Rx. 1,734,700 in India, besides a sterling expenditure in replacement of stores of £16,000. It has left us a legacy of permanent expenditure in the occupation of Chitral and of its communications, which has involved in 1895-96 an expenditure of Rx. 1,02,200 and will involve in 1896-97 an expenditure of Rx. 231,700. It is expected that it will be possible to reduce this figure when we pass beyond the initial stages of the occupation.*

The Financial Statement is not the place in which to defend the policy of the expedition or the occupation which has followed it; and I have here merely to note the fact that against a Budget provision of Rx. 150,000 which was announced as intended to meet the cost of preparations which it was hoped might not eventuate in war, we have expended Rx. 1,749,700 plus £16,000, being an excess (omitting exchange) of Rx. 1,615,700.

12. The contributions which we took from the Provincial Governments in 1894-95 amounted to Rx. 405,000. We expressed at the time the reluctance with which we called in to our aid balances which the Local Governments might legitimately claim as pledged to them for the purpose of administrative improvement, and we indicated that we would restore them if happily the financial position of the Government should sufficiently improve to warrant our doing so. We think that it has done so, and even were this not fully the case there are some circumstances which would in one or two of the cases make it necessary or advisable for us to make the repayments.†

13. The Provincial finances of the North-Western Provinces suffered very severely in 1895-96 by reason of the failure of Irrigation Revenue. So much and such seasonable rain fell during the cold weather of 1894-95 that the cultivators were able very largely to dispense with their usual drafts on the irrigation canals, and the revenue dropped from its ordinary

* The figures in this paragraph are irrespective of the "Political" Expenditure which comes to Rx. 20,000 in 1895-96 and Rx. 22,000 in 1896-97, and includes enrolment of levies to hold the road; also of Military Works Expenditure, Rx. 21,600 in 1896-97.

† These contributions pass into our accounts by a re-distribution of the Imperial and Provincial shares of Land Revenue. The figures are as follows:—

	1894-95 (ACCOUNTS).		1895-96 (REVISED).	
	Imperial column.	Provincial column.	Imperial column.	Provincial column.
Distribution according to Provincial Con-	Rx.	Rx.	Rx.	Rx.
tract	16,171,796	9,236,476	16,647,800	9,544,700
Contribution	+ 405,000	— 405,000	— 405,000	+ 405,000
Figures entered in the Accounts or Esti-				
mate	16,576,796	8,831,476	16,242,800	9,949,700

standard of 56 or 57 lakhs to only 36½. However beneficial this was to the cultivators, it obviously involved a severe strain on Provincial resources, and although every economy has been enforced, the Provincial balance has been reduced to a figure which, especially in view of the scarcity impending in some parts of the province, cannot be regarded as safe. Here, therefore, a necessity for restoration arises which we would have to face even were our own position less strong than it is.

14. The Central Provinces Administration has also been unfortunate. For three successive years the crops in the Jabalpur Division have been so scanty that the Government has been obliged in some measure to forego its claims for Land Revenue, and in that and other ways the Provincial balance has there also been depleted. The circumstances under which we took from that Administration a contribution of Rx. 43,000 are now reversed, and we there also would be obliged to restore this year what we obtained last year.

15. Burma, from which we obtained 18 lakhs, gave us a contribution out of all proportion to its size and importance as compared with other Provinces. Owing to special circumstances it was able at the time to afford it, and in a sense may still be said to be so. But Burma is a young and expanding province, where the Local Administration can beyond a doubt make most excellent use of any funds it possesses, and where local needs press more heavily than in older and better equipped provinces. Moreover, when the provincial contract comes under revision, as it will before next year, we shall have to include Upper Burma, of which the finance is at present entirely Imperial, in the contract; and this addition will render it excellent that the provincial balance should be higher than the amount at which it is at present maintained. The 18 lakhs which we restore will be only partly spent during the approaching year and the bulk of it will remain in hand as a useful and almost necessary equipment for the undertaking by the Provincial Government of the financial management of the newest province of India.

16. Bengal, Madras, Bombay and Assam are well enough off, I am glad to say, to do without the money we propose to restore to them; but the repayment of the money to them, and its ultimate expenditure by them upon provincial or local necessities only makes up to them and to the interests they administer, for the severe economy which was forced upon them by the recent financial stress.

17. The total improvement in our financial position involved in our ability to provide the few items I have mentioned may be thus tabulated:—

	Rx.
Chitral Expedition paid for out of Revenue Account	1,615,700
Famine Insurance Grant restored	534,800
Provincial contributions repaid	405,000
Surplus Rx. 951,400, as against Budget Rx. 46,300	905,200
	<u>3,460,700</u>

18. We have now to enquire from what main sources we have obtained this large improvement.

19. The first of these is in Exchange. Our Budget Estimates were built upon an exchange of 18'00 pence, but the amount we have actually realized (or will have realized when the year closes) is 18'68 pence. The difference which this imports into the account in the item of English expenditure alone is as follows:—

	Net expenditure. in England.	Exchange at 18'00.	Exchange at 18'68½.
Budget figure, 1895-96	£15,739,300	Rx. 13,116,300	....
Revised Estimate, 1896-96..	£15,490,700	....	Rx. 11,680,000
Difference	£248,600	Rx. 207,400	

So that the improvement in Exchange gives us a benefit of Rx. 1,436,300, of which Rx. 207,400, is due to the smaller net expenditure, and Rx. 1,228,900 is due to improvement in the rate of remittance. To this, moreover, we have to add the additional saving under the head of Exchange Compensation allowance, which enters the Indian figures of the estimates and amounts, in the Imperial section, to about Rx. 76,000. This, however, will be taken into account in the comparisons we have to make between the totals of the expenditure in the Revised Estimates and the original Budget figures, and therefore is not separately mentioned here.

20. The second considerable advantage comes to us in the Opium account, in which I regret to say that our payments have been diminished by another season of short crop. The Budget and the Revised Estimates compare thus:—

	Budget. Rx.	Revised. Rx.
Revenue	6,860,600	7,057,100
Expenditure in India	2,763,900	2,077,800
Net	4,106,700	4,979,300

showing a better result upon our accounts by Rx. 873,100. The extremely precarious nature both of the revenue and of the expenditure under this head compels us to make estimates that are apt to err upon the safe side. Our habit has been to make a fair estimate of revenue and a full estimate of expenditure, so as to avoid putting our expectations at too high a figure.

I am sorry to say that the coming crop does not promise to be more than an average one, but it is really very difficult to estimate what the produce will be, until the actual operation of collection has commenced.

21. The two heads I have dealt with account for Rx. 2,309,400 (1,436,300+873,100) out of the total improvement of Rx. 3,460,700 which presented itself for explanation. The remaining amount Rx. 1,151,300 is mainly accounted for by an improvement of Rx. 248,400 under the principal Revenue heads (excluding Opium), and by savings amounting to Rx. 462,000 in the ordinary Army expenditure in India. These two items, added to the savings in the English account (excluding Chitral) of £264,900, give a total of 970,800.

22. Under the principal Revenue heads, excluding Opium which has already been considered, we have obtained on the whole Rx. 58,775,600, against a Budget Estimate of Rx. 56,368,400,

giving us an improvement on Imperial account of Rx. 243,400 (as just mentioned) and on Provincial account of Rx. 163,800. Land Revenue is a little less than estimated owing to poor seasons in Northern India, but we have the usual advance in Salt, Stamps, Excise, Customs (notwithstanding the diminished amount of duties on cotton, largely due to short imports) and Forest Revenue.

23. Under Army expenditure in India, the figures are as follow :—

	Budget. Rx.	Revised. Rx.
Chitral Expenditure in India.. ..	150,000	1,749,700
Other Expenditure	16,920,500	16,458,500
Total ..	17,070,500	13,208,200

So that the net savings (excluding consideration of the Chitral Expedition) amount to Rx. 462,000 of which Rx. 170,000 is due to low prices of food, and Rx. 53,700 due to lower rates of payment of Exchange Compensation allowance. For other details, I refer to part II of the Statement.

24. Under other heads I shall note only one or two principal differences, omitting reference to a large number of small increases on the receipt side, and small savings on the estimates of expenditure taken in Budget.

25. The Post Office and Telegraph Departments in India have given us a net improvement on Imperial Account of Rx. 38,600 and Rx. 66,300 respectively.

26. The Railway net earnings have been less than were anticipated in the Budget, the comparative figures being as follow :—

	Budget. Rx.	Revised. Rx.
State Railways—		
Gross Earnings*.. ..	18,001,900	18,375,100
Working Expenses	8,697,000	9,033,700
Net Earnings	9,304,900	9,341,400
Guaranteed Railways—		
Net Earnings	3,495,000	3,270,000
Total ..	12,799,900	12,611,400

The loss is on the whole Rx. 188,500; made up of a gain on Provincial Account of Rx. 53,200 (mostly due to the Eastern Bengal Railway), and a loss on Imperial Account of Rx. 243,700. The Great Indian Peninsula Railway was in this, as in last, year responsible for practically the whole of this loss, having produced only Rx. 1,600,000, against a Budget Estimate of Rx. 2,000,000. The following Railways brought in a gain which has compensated for a part of this loss: North-Western Railway, Rx. 205,000 better than Estimate; Bombay, Baroda and Central India, Rx. 132,500; East Indian, Rx. 100,000.

27. There was also a considerable falling-off in Irrigation Revenue, the comparative figures being as follows :—

	Imperial. Rx.	Provincial. Rx.
Budget	1,716,600	787,700
Revised	1,662,500	662,600
Loss ..	54,100	105,100

Part of this loss I have already alluded to in connection with the refund of contribution to the North-Western Provinces, and the remainder arises from smaller demands in Madras and in Sindh.

28. Under Civil Departments, we have the usual savings in expenditure as compared with estimates. The figures are—

	Imperial. Rx.	Provincial. Rx.	Total (excluding exchange.) Rx.
Budget	3,813,100	11,102,700	14,915,800
Revised	3,790,300	10,926,300	14,716,600
	22,800	176,400	199,200

It will be seen that it is mostly to Provincial Account that these savings accrue. For the further detail of the figures I refer to Part II of the Statement.

COTTON DUTIES LEGISLATION.

29. The favourable forecast of our financial position which we were able to make in January last induced us to include, in the readjustment which we were then making of the Cotton Duties, a proposal to reduce their standard from 5 to 3½ per cent. So far as imported goods are concerned, we estimate to lose by the reduction in the rate of duty on woven goods and the abolition of it on yarns Rx. 533,000; but against this we estimate that the Excise Duty, by its extension to coarser counts of goods, will give us Rx. 40,000 more than last year's estimates. The net annual reduction of Revenue is, therefore, just under Rx. 500,000; and a small portion of it comes into the current year's accounts.

RATE OF EXCHANGE.

30. In setting forth the Budget Estimate for 1896-97 the first point to be settled is what rate of exchange is to be taken.

The rate at the beginning of 1895-96 was about 13½d., and it remained about that figure for the first quarter. During July it slightly fell, but it recovered in August. In September it

* Includes £ 200 in England.

rose to 13½*d.* and throughout October 13½*d.* was firmly established. In November and December it continued to rise, and the first drawings of the Secretary of State in the current year 1896 were over 14*d.* The rate remained about 14*d.* throughout January, and during February and March it has gradually strengthened at about 14½*d.*

31. The prospects indicated by these figures are decidedly encouraging; but as last year the Government of India made up their minds to avoid any speculations as to the future, so this year also they have determined in their estimates to take no account of the recent, and perhaps yet unexhausted, rise in the exchange. They consider it very important under present circumstances to be on the safe side, and have fixed the exchange to be taken in the Budget Estimates at a rate which would certainly have been deemed wise and prudent in the beginning of February, though to many persons it may appear in the light of more recent events to err on the safe side. The rate we have taken is 13½*d.*, being only slightly in advance of the realized rate of 18½-96. If we could calculate on a rate approaching the present current rate of 14½*d.* the time would have come for a revision of our general financial position; and we believe that no one will consider our position sufficiently assured for any such measures.

BUDGET ESTIMATES, 1896-97.

32. Taking this rate of Exchange, our Budget Estimates of Revenue and Expenditure for the coming year work out to a surplus of Rx. 463,100.

33. The English figures, both of Revenue and of Expenditure, differ very little from those of last year's Budget. The differences are noted in detail in Part II of the Statement, and need not be further examined here. In the Exchange upon the net English Expenditure, however, we gain a very great advantage, as will be obvious from the following statement:—

	Budget, 1895-96.	Budget, Better, 1896-97.	Better, 1896-97.
Net Expenditure in England	£ 15,730,600	15,735,300	4,300
Net Exchange on the same	Rx. 13,115,300	11,723,900	1,386,400
giving a total improvement of Rx. 1,390,700. Our further comparisons therefore are confined to the Indian figures of the Budget Estimates of the two years—			

INDIA ONLY.	Budget, 1895-96. Rx.	Budget, 1896-97. Rx.	1896-97. Better + Worse— Rx.
Revenue—			
Imperial share	72,480,000	72,787,100	+357,100
Provincial share	24,180,800	24,523,700	(a)
Total	96,610,800	97,316,800	+706,000
Expenditure—			
Imperial share	43,527,900	44,855,800	—1,330,900
Provincial share	24,804,100	25,416,100	(a)
	68,332,000	70,274,900	—1,942,900

(a) Through the operation of the provincial contracts, these Provincial differences are prevented from affecting the Imperial surplus.

34. The total improvement in the Budget as compared with last year, that is, the enhancement of the surplus from Rx. 46,200 to Rx. 463,100, is Rx. 416,900, and is the sum of the following improvements just stated:—

	Rx.
In English Expenditure and Exchange	1,390,700
In Revenue (Imperial share) in India	357,100
In Expenditure (Imperial share) in India	—1,330,900

But my explanations relating to Indian Revenue and Expenditure will be clearer if I disregard for the moment the operation of the Provincial Contracts, and explain the total excess of Revenue Rx. 706,000 and the total excess of Expenditure Rx. 1,942,900.

35. Under the principal heads of Revenue the chief increase that we count upon, as compared with the estimates of last March are, Stamps, Excise and Forest, Rx. 385,000. We also receive under Tributes from Native States an enhancement of Rx. 102,700, the term having now expired for which the Government of India agreed to remit Rx. 105,000 out of the full amount of tribute due from Mysore.

Against these increases we have provided for decreases, first, of Land Revenue, Rx. 276,300, due partly to bad seasons in Northern India, and partly to the fact that the estimates of 1895-96 provided for certain arrears due from the previous year; and secondly, of Customs Revenue, Rx. 332,800, being the excess of the loss caused by the recent reduction of Cotton Duties over the better receipts we expect under other heads. Under Salt, we practically repeat last year's figure.

36. We estimate for an increase of Post Office and of Telegraph Revenue; but under Railway Earnings the figures we take are somewhat less than what we expect to realize in 1895-96, though slightly better than the Budget Estimate of that year. The following figures may be compared with those stated in paragraph 26 above:—

	Budget Estimate 1896-97	Revenue side, Better + Worse—	Expenditure side Worse.
State Railways—			
Gross Earnings	18,322,100	+ 320,200	
Working Expenses	8,010,800		313,800
Net Earnings	9,311,300		
Guaranteed Railway—			
Net Earnings	3,233,000	—262,000	
Total	12,544,300	+ 58,200	313,800

The reduction in the estimate is greater than appears at first sight, inasmuch as we start, on April 1st, 1896, with 341 miles broad-gauge, and 385 miles metro-gauge, more of State Railways than were open on April 1st, 1895.

37. Under the head of Irrigation a large increase of revenue is expected, namely, Rx. 235,500 on Imperial account and Rx. 163,500 on Provincial account. The first mostly arises in the Punjab, and second in the North-Western Provinces, both being due to the increased demand for water in consequence of the present dry season.

38. I set forth now the sum of the various differences on the Revenue side of which I have given a detailed explanation.

		BUDGET, 1896-97, COMPARED WITH BUDGET, 1895-96.	
		Better. Rx.	Worse. Rx.
Stamps and other Progressive Revenues	.. ..	385,000	
Tributes	.. ..	102,700	
Land Revenue	.. ..		276,800
Customs	.. ..		332,800
Post Office and Telegraph	.. ..	154,200	
Railways (Revenue side only)	.. ..	58,200	[313,800] (u)
Irrigation	.. ..	399,000	
		<u>1,093,100</u>	<u>609,100</u>
Net	..	<u>490,000</u>	

(u) This item comes on the expenditure side, and therefore does not enter the present totals. The total for explanation was Rx. 706,000, so that Rx. 316,000 is explained by the numerous smaller differences which we have not taken into account.

39. Passing to the expenditure side where the excess in the present estimates is Rx. 1,942,900, and remembering that we are dealing only with the Indian figures, there is little difference in the totals of the direct demands on the revenues. We have provided a smaller amount than last year, but still what we believe to be sufficient, for the collection of the opium crop; and we have had to provide a little more than last year under Salt and Forest.

40. Under Post Office and Telegraphs we provide Rx. 56,600 more than last year, all of which comes back to us in increased revenue.

41. The estimates under Civil Departments, Imperial and Provincial, come to Rx. 14,483,300 against Rx. 11,359,300, the increase of Rx. 124,000 being entirely in the Provincial column; it is distributed in small amounts over nearly every head, and is due to the general expansion of business and of administration.

42. Almost the only increase under the Miscellaneous group is that of Rx. 35,300 under superannuations.

43. Next come two large increases, both of which have been already mentioned, viz., the restoration of the Famine Insurance Grant, which adds Rx. 543,500 to the estimate, and this year includes a provision of 7 lakhs for Famine Relief, the necessity for which may arise in the North-West Provinces; and the increase of Rx. 313,800 for the working expenses of State Railways.

44. Under Irrigation and Civil and Military Works the provision in the estimates is—

	Imperial. Rx.	Provincial. Rx.
Budget, 1895-96	3,274,200	5,411,500
Budget, 1896-97	3,448,800	5,716,500
Excess in 1896-97	174,600	305,000

giving a total excess of Rx. 479,600, mostly Provincial.

This is due in a general way to the fact that our financial position warrants our residing from the extreme limitation of the grants under these heads, which it has been necessary to enforce in the past two years. The grants under Imperial include an enhancement from 5 to 8 lakhs of the provision made for the restoration of irrigation canals in Upper Burma; and a grant of 6 lakhs for water-supply in Bangalore, which is a charge upon that part of our general revenue which comes to us in consequence of our arrangements with Mysore in respect of the revenue and expenditure of the civil and military station of Bangalore.

45. The grants made under the head of Army Services in India will be better understood if I classify them in this fashion:—

	Budget, 1895-96. Rx.	Budget, 1896-97. Rx.	Excess, 1896-97. Rx.
Chitral Expedition	150,000	20,000	—130,000
Special Mobilization Expenditure	....	491,900	+491,900
Other and ordinary services	16,920,500	16,965,200	+44,700
Total	<u>17,070,500</u>	<u>17,487,100</u>	<u>409,600</u>

The first of these items has been already explained. The second is a sum which has, with the approval of the Secretary of State, been included in the estimates for preparations for mobilization of the Field Army. The amount includes the provision of all the material and equipment necessary for the mobilization of the whole Field Army, an addition of about 2,000 mules and 2,350 camels to the present establishment, and a reserve of 1,000 artillery horses. The necessity for this provision has long been recognized, but since 1891, when a sum of 35 lakhs was provided for mobilization preparations, our financial condition has not allowed us to devote any money to this purpose. The provision made also includes the cost of gear and of establishments for the care of the additional animals for the current year.

Under the third head which shows an increase of Rx. 44,700, we have to bear in mind that the increase of pay to the Native Army, which came into effect for only eight months in 1896-96, itself requires an additional provision of Rx. 110,000, as it will operate for 12 months of 1896-97; and if this is left out of account the scale of expenditure for the year is Rx. 65,300 less than that of last year, although it includes the new charge of Rx. 231,700, for occupation of Chitral, mentioned in paragraph 11 above. But for the details of increases and decreases, I refer to Part II of the Statement.

46. I state now the sum of the excesses of expenditure which I have picked out for separate explanation :

	Rx.
Post Office and Telegraphs	56,600
Civil Departments	124,000
Miscellaneous	55,300
Famine Insurance	543,500
Railway Working Expenses	313,800
Irrigation and Public Works	479,600
Army Services	409,600
Total..	1,962,400

47. Some smaller differences, not mentioned in detail, reduce this total, as already stated, to Rx. 1,912,900.

CAPITAL EXPENDITURE.

48. The Capital Expenditure on Irrigation was taken at Rx. 700,000 in the Budget Estimates of 1896-96, and a little more will be spent. Rx. 750,000 has been provided in the estimates for 1896-97. The details of the grant are specified in one of the appendices to this Statement; about one-third of the whole amount is spent in the development of the Chenab Irrigation Canals, in connection with which the Government of the Punjab are carrying on a remarkably successful colonization scheme. In the remainder of my remarks I shall refer to Railways only.

49. The Budget Estimates provided for Rx. 3,700,000 only, but certain questions were then pending with reference to the Assam-Bengal Railway, and both for that Railway and for the East Indian Railway arrangements were made for increased expenditure and for raising money for it by sterling debentures in England. The expenditure, including English as well as Indian, which we anticipate during the year amounts to Rx. 3,378,300, and arrangements have been made for spending a still larger sum, Rx. 7,270,000, in 1896-97.

50. The principal items in this programme are as follow :—

	1895-96. Rx.	1896-97. Rx.
East Coast Railway, including Bezwada Extension ..	640,000	197,800
Mu Valley, including extension northward to the Ir- rawaddy	121,000	100,000
New Railway from Mandalay to the Salween river at Kundon	50,000	620,000
North-West Frontier lines, Mair-Aitock and Muskaf- Bolan	468,000	495,000
Rai Bareilly to Benares	60,000	210,000
Kotri-Rohri Chord Line on the east side of the Indus river	675,700	511,000
Bezwada-Madras Railway	140,000	800,000
East Indian Railway, including a new branch Sardul to Gya	555,000	850,000
Assam-Bengal Railway	1,43,300	1,750,000
Rutlam-Ujjain Branch	131,600	47,300
North-Western Railway	150,100	259,300
Eastern Bengal Railway, including doubling of the line Ranaghat to Parodha	141,600	407,500
Tirhoot Railway Extensions		400,000
51. The totals which we have above stated will be thus provided :—	1,395-96. Rx.	1896-97. Rx.
By grant under—		
34—Protective Railways	534,500	473,500
48—State Railways Construction.. .. .	3,622,200	3,506,700
Out of sterling Debentures or Capital raised by—		
East Indian Railway Company	245,000	737,800
Assam-Bengal Railway Company.. .. .	976,300	552,000
Total ..	5,378,300	7,270,000

52. Besides the Railways and Railway schemes included in the above figures, arrangements have been made during the year—

- (1) For the commencement of work on the following lines, of which the sterling part of the expenditure is to be provided by the Company in England, and the Indian portion of the expenditure by money advanced by Government in India :—
 - (a) Bengal-Nagpur Railway Company's connection with Calcutta. Total cost, Rx. 5,032,754.
 - (b) Indian-Midland Railway. Sagar-Katni connection. Total cost, Rx. 1,082,232.
- (2) For two branch lines to be constructed on behalf of two Branch Line Companies by existing Companies, viz., Ahmedabad-Parantij by the Bombay, Baroda and Central India Railway Company and South Behar by the East Indian Railway Company.

In these last two cases the Government of India have not to find the money, but in the case of the Bengal-Nagpur and Indian-Midland Railway Companies' operations, it is estimated that we shall have to advance in India—

	1895-96.	1896-97.
	Rx.	Rx.
Bengal-Nagpur	73,600	750,000
Indian-Midland	30,000	400,000

53. A Company known as the Southern Punjab Railway Company has been formed during the year for constructing a line from Delhi westward to Samasata (400 miles); and arrangements are being made for some extensions of the Bengal and North-Western Railway, costing about Rx. 1,258,000. The transactions in connection with these do not pass on the Government Accounts.

54. The following is a statement of the mileage of railways at the several dates mentioned:—

	1st April 1895.	1st April 1896.	Further mileage under construction.
<i>Standard Gauge—</i>			
State Lines and Guaranteed Lines	10,155.5	10,504.7	1,406.9
Other Lines	720.2	942.5	596.4
<i>M. tre Gauge—</i>			
State Lines	6,548.7	6,927.3	1,331.9
Other Lines	1,164.7	1,224.4	489.2
<i>Special Gauge—</i>			
State Lines	36.7	36.7	..
Other Lines	239.5	239.1	29.7
Total ..	18,863.2	19,873.3	3,853.4

55. A good deal of attention has been given during the year to the question of Railway Finance, that is, of how best to raise the money required for the development and extension of open State Lines and for new construction. It is obvious that such a programme as I have been explaining goes far beyond the capacity, so far as we have as yet ascertained it, of the Indian investment market. The question is still under examination.

DEBT AND REMITTANCE.

56. Under the head of Debt the Secretary of State had no transactions in 1895-96, except the renewal of £ 2,000,000 of temporary loan as entered in his original Budget Estimates. In 1896-97 he proposes again to renew or replace this loan when it falls due on 11th May 1896. His proposals also include the issue of £ 2,400,000 India Stock in order to discharge £ 2,000,000 India Debentures falling due in August, and £ 313,700 South India Railway Debentures falling due in July.

57. His estimate of the amount of drawings required to meet his disbursements is £18,300,000 in 1895-96 and £16,500,000 in 1896-97, but the withholding of the allotment of last week will probably decrease the former of these figures, and the deficit will have to be made up by an equivalent increase in the latter.

58. The large balances which we have held in our Indian Treasuries since the failure of drawings in 1893 have now been spent, mainly on Railway Capital expenditure, but we had still in December, which is our month of lowest balances, about two crores in excess of the amount which we reckon as absolutely necessary to carry us over till the period when our revenue again begins to come in. With the large capital outlay before us in 1896-97 which I have been describing in the above paragraphs, we shall now have to resume our practice of borrowing, and we calculate that we shall have, in the course of the current year, to issue a loan of four crores of rupees.

59. These figures, both as to borrowing and as to drawing of Council Bills, are given with the usual reservation to the Secretary of State of full power to alter the figures as he may find occasion.

PROVINCIAL FINANCE.

60. The so-called contracts with the Provincial Governments come to an end with the year for which Budget Estimates are now being presented; and the Government of India will have to take up its quinquennial task of examining the operation of the current contracts with a view of deciding what modifications of them are called for in respect of the next five years' period.

61. In view of this approaching revision of contracts I have thought it advisable to draw up a statement which will show, as clearly as the nature of the problem will permit, the real financial relations between the Central Government and the several Provincial Governments. It is curious that nearly every Province in India assumes that it is the possessor of a large surplus of revenue, and that only the necessity of maintaining the expenditure of other and poorer Provinces, or something which is vaguely termed "Imperial necessities," prevents its enjoying the full benefit of its own revenues. The figures I present will, I hope, serve to dissipate this notion, by showing what amount of revenue each Province provides after meeting its purely local needs in the way of Civil Administration and what becomes of these surpluses of revenue, when they are contributed to the common account and used by the Central Government in meeting expenditure incurred upon the common account.

62. Part of the revenue, indeed, it is not possible to distribute among Provinces; Customs, Salt and Opium, for example, cannot be put down as revenues of the Provinces in which they happen to be received; and Railway revenues it is also impossible to distribute provincially. These revenues, together with the surpluses of the revenues remaining to each Province after paying the charges connected with Civil Administration, are the funds that are received by the Central Government for expenditure on the combined account. They are used in meeting the charges in respect of Public Debt, the cost of the Army, and the expenses of the Central Administration. The question whether each Province is, or is not, a paying Province is the question whether these several contributions of surplus revenue represent a sufficient or an insufficient share of the burden of the expenditure shown as that of the general account. I do not

deny that on this point there may be room for difference of opinion, but I trust these figures will show that there is at least no foundation for the theory, to which expression has certainly been given in more than one place, that the so-called provincial surpluses of revenue are absorbed by the Imperial Government for expenditure on objects that are foreign to the Provinces in which they arise.

63. I have to add that the figures reproduced in this Statement are not built upon any theory of distribution but are taken directly from Accounts Nos. 2 and 3 of the General Statements in the Finance and Revenue Accounts. The process of compilation is shown in Annexures A and B, and each figure in these annexures may be traced into its details by means of the Finance and Revenue Accounts.

TRANSACTIONS OF THE IMPERIAL GOVERNMENT.			NET EXPENDITURE, 1894-95.		
NET REVENUES, 1894-95.			Expenditure in India—		
	Rx.	Rx.		Rx.	Rx.
Unexpended Revenues of the several Provinces (see Annexure B)—			Central Administration in India, including (1) Government of India; (2) Baluchistan, Ajmere, Andamans, Coorg, and other minor provinces; (3) Political relations with Native States; (4) Royal Indian Marine (see Annexure B) ..	1,301,809	
Central Provinces ..	451,762		Army Expenditure (net) (see Annexure A) ..	16,331,074	
Burma	1,392,081		Interest, including that payable in respect of Railways and Irrigation (Nos. 5, 10 and 11 of Annexure A) ..	4,221,706	
Assam	387,563		Famine Insurance ..	699,918	
Bengal	4,478,300			22,164,507	
North-Western Provinces ..	5,554,171		Expenditure in England—		
Punjab	1,813,823		(For details see Accounts 2 and 3, Finance and Revenue Accounts)—		
Madras	4,922,655		Army Expenditure (net), including Military Works and Special Defences ..	4,323,719	
Bombay	2,712,287	21,712,612	Interest, including that payable in respect of Railways (net) ..	28,347,232	
Revenues not distributable by Provinces (net) (see Annexure A)—			Superannuations and absentee allowances (net) ..	1,694,800	
Opium	5,710,250		Other items (of which the largest are the cost of India Office and Marine charges). £1,184,231		
Salt	8,131,094			£ 15,503,952	
Customs	2,709,359		Exchange on the same ..	12,899,068	28,403,050
Post Office, Telegraph and Mint ..	526,296				
Miscellaneous (Nos. 4, 7, and 8)	548,442	17,625,441	Net charged to General Revenues ..		50,867,557
Net Earnings of Rys. in India (see Annexure A)		11,661,724	Imperial surplus ..	693,110	
			Deduct—Provincial Debt	560,760	132,250
					50,999,807
Total General Revenues ..	50,999,507		Grand Total ..		

64. The figures show that the Central Government after all has a very much larger burden of expenditure than all the Provinces put together, and that it cannot consent to be regarded as merely an extraneous claimant for such revenues as each Province may find available after the demands of its Civil Administration are satisfied. On the contrary it must assert the theory that the first claim on the revenues of the Provinces is the claim of the expenditure which the Central Government has retained in its own charge. I am afraid that there is, in non-official circles at least, a disposition to regard the Provincial Governments rather as surrendering portion of their revenues for "Imperial" purposes, than as receiving an assigned portion of them from the Imperial Government for "Provincial" uses; and the statement of figures which I have drawn up may serve as a useful preliminary to the discussion of the assignments we may find ourselves able to make in the new Provincial contracts.

CONCLUSION.

65. Last year, in presenting the Financial Statement, my final estimate of the position was that though we were as yet far from a complete restoration of our fortunes, we might claim to have made a fair amount of progress towards their restoration. Our prospects are now very much more hopeful. Our revenues are advancing, our expenditure is well in hand; but above all, the rate of exchange shows a tendency to establish itself at a figure, which, if maintained, will remove our most serious anxieties. I refrain from any prophecies as to the future; but it is pleasant to know that the direction in which our financial position is changing, which always contains many elements over which we have practically no control, will have to suffer a considerable reverse before we are again in the difficulties which we had to face two years ago.

ANNEXURE A, REFERRED TO IN PARA. 63.

Undistributable Portion of Accounts Nos. 2 and 3, Finance and Revenue Accounts.

	Revenue.	Expenditure.	No.	Net Revenue.	Net Expenditure
Principal Heads of Revenue—	Rx.	Rx.		Rx.	Rx.
Opium	7,323,757	1,613,507 (b)	1	5,710,250	....
Salt	8,665,749	531,655 (b)	2	8,131,094	....
Customs	2,948,417 (a)	239,058 (b)	3	2,709,359	....
Tributes	780,070	880 (c)	4	779,190	....
Interest	808,121	338,832	5	469,289	....
Post Office, Telegraph and Mint	2,637,493	2,111,197	6	526,296	....
Miscellaneous—					
Territorial and Political					
Pensions .. .. .	....	458,423	7	....	458,423
Exchange	227,675	....	8	227,675	....
Famine Insurance .. .. .	....	609,918	9	....	609,918
Railways—					
Interest	41,591	3,538,571	10	....	3,496,980
Other items	21,202,045	9,540,321	11	11,661,724	....
Irrigation—Interest on Debt..	....	1,194,115	12	....	1,194,115
Buildings and Roads—Military					
Works	59,854	962,203	12	....	16,331,074
Army	884,767	16,245,960			
Special Defence .. .. .	....	67,322			
Total	45,579,132	37,454,965		30,214,877	22,090,410

(a) Viz., 3,854,955—Less Export duty 906,538 shown in distributed portion of the Account.

(b) Includes Rx. 2, Rx. 36,839 and Rx. 64,573 respectively on account of Opium, Salt and Customs refunds.

(c) Represents refunds of revenue.

ANNEXURE B, REFERRED TO IN PARA. 63.

Distributable Portion of Accounts Nos. 2 and 3, Finance and Revenue Accounts.

	India.	Central Pro- vinces.	Burma.	A-sam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.
REVENUE.									
Principal Heads of Revenue—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue	143,566	658,389	2,456,705	802,190	3,860,912	3,755,163	2,379,963	5,052,681	4,468,881
Stamps	55,191	170,888	169,441	81,922	1,870,265	707,726	400,978	787,821	580,953
Excise	103,076	277,568	373,506	269,625	1,256,235	674,554	205,068	1,307,157	1,100,897
Customs (Export Duty) .. .. .	....	....	597,164	....	203,611	....	....	57,417	48,346
Other Heads	198,775	257,696	741,524	140,898	1,558,127	1,390,090	701,325	1,277,387	1,133,128
Total Principal Heads..	501,398	1,364,543	4,338,350	1,094,635	8,579,178	8,427,535	3,687,221	8,541,963	7,332,205
Receipts by Civil Department.	73,076	67,794	133,342	45,773	407,798	210,088	163,440	237,055	224,486
Miscellaneous	149,076	18,080	58,023	12,712	173,000	140,118	47,399	113,738	105,179
Irrigation	3,609	..	18,118	..	241,546	701,846	623,799	588,972	160,623
Buildings and Roads, Civil									
Works	7,564	13,755	28,707	18,565	91,946	87,923	67,850	115,011	165,076
Total Revenue	739,725	1,664,172	4,576,638	1,171,665	9,554,370	9,567,512	4,589,809	9,596,739	7,977,549
EXPENDITURE.									
Direct Demands on the Revenue (excluding Opium, Salt and Customs)	312,963	301,692	691,030	145,890	550,189	932,304	510,828	1,434,032	2,044,211
Salaries and Expenses of Civil Departments	1,347,879	471,431	1,610,627	328,726	2,678,155	1,947,474	1,387,742	1,809,063	1,976,393
Miscellaneous Civil Charges	—50,880	47,021	110,318	28,914	521,864	285,449	157,873	316,917	332,621
Construction of Railway (charged against Revenue in addition to that under Famine Insurance) .. .. .	..	..	..	1,070	..	..	..	12,668	5,871
Irrigation	14,801	..	123,227	..	284,363	273,349	329,979	445,691	284,110
Buildings and Roads, Civil									
Works	113,771	191,366	646,555	279,522	741,499	554,265	389,569	655,713	622,056
Total Expenditure	2,038,534	1,012,410	3,181,757	784,192	5,076,070	4,013,841	2,775,986	4,674,084	5,265,262
Net Revenue	—1,301,809	—451,762	1,392,081	387,563	4,478,800	5,554,171	1,813,823	4,922,655	2,712,287

PART II.—DETAILS OF THE ACCOUNTS AND ESTIMATES.

SECTION I.—THE ACCOUNTS OF 1894-95.

66. The Revised Estimates of 1894-95 showed a surplus of Rx. 990,500: the Accounts of the year show a surplus of Rx. 693,110. The diminution is the result of the decision, taken since the Revised Estimates were framed, to restore the Famine Grant to the extent of Rx. 1,000,000 as explained in paragraph 7.

Explanations of the variations under the several heads of the Account figures from those of the Budget and Revised Estimates will be found in the Appropriation Report published in the *Gazette of India* of the 14th instant. The following is a general comparison of the Revised Estimates with the Accounts of the year:—

	Revised Estimate,	Accounts.	Accounts, better,	Accounts, worse,
REVENUE.				
India Rx.	94,753,800	94,814,531	31,031	....
England £	202,000	203,385	1,385	....
Exchange Rx.	168,300	169,313	913	....
Total .. Rx.	95,154,100	95,187,420	33,329	....
EXPENDITURE.				
India—				
Imperial, Provincial, and Local .. Rx.	65,867,600	66,279,531	....	421,931
Adjustment of Provincial and Local Surplus or Deficit .. Rx.	—654,200	—560,860	....	93,340
Net .. Rx.	65,203,400	65,718,671	....	515,271
England £	15,796,500	15,707,367	89,133	....
Exchange Rx.	13,163,700	13,008,281	95,419	....
Total .. Rx.	94,163,600	94,494,319	....	330,710
Surplus .. Rx.	990,500	693,110	....	297,390

67. The partial restoration of the Famine Grant increased the Expenditure in India by Rx. 556,897, the amount charged to that grant for the construction of Protective Railways.

68. Apart from that special transaction the Expenditure in India fell short of the amount taken in the Revised Estimate by Rx. 184,936, while the Revenue in India exceeded the amount taken in the Revised Estimate by Rx. 31,031, giving a total improvement of Rx. 165,867. The division between Imperial and Provincial of the increase in Revenue and the saving in Expenditure was—

	Imperial. Rx.	Provincial and Local. Rx.
Increase in Revenue	27,912	3,119
Saving in Expenditure	44,715	90,221

the improvement in the Imperial Section being thus Rx. 72,627 and in the Provincial and Local Section Rx. 93,340. Adding to the Imperial improvement, the increase in the Revenue in England, including Exchange, of Rx. 2,398, and the saving in the Expenditure in England, including Exchange, of Rx. 184,552, we arrive at Rx. 259,477 as the total improvement in the Accounts as compared with the Revised Estimate.

69. The collections of Revenue in India fell short of the Revised Estimate, under Land Revenue (including Land Revenue due to Irrigation), by Rx. 203,689, and Telegraph by Rx. 29,959. Under almost all other heads the collections exceeded the Revised Estimate, the more important increases being Customs Rx. 51,955, Railways Rx. 31,839, Salt Rx. 20,049 and Army Rx. 12,357.

70. The Army Expenditure in India exceeded the Revised Estimate by Rx. 127,360. Under almost all other heads the Expenditure was less than the Revised Estimate, the more important decreases being under Political, Rx. 68,671, owing to the Amir of Afghanistan not having drawn his subsidy on due date, Land Revenue, chiefly Provincial and Local, Rx. 55,002, Assignments and Compensations Rx. 42,950, and Railways Rx. 29,205.

71. The Expenditure in England under Army fell short of the Revised Estimate by £87,157: the other variations in sterling Expenditure and Revenue are unimportant.

72. The restoration of the Famine Grant transforms the improvement of Rx. 259,477 into a deterioration of Rx. 297,390, and reduces the surplus of Rx. 1,249,977, which would have been secured had the Famine Grant not been restored, to the actual surplus of Rx. 693,110.

73. The Expenditure not charged to Revenue amounted to Rs. 4,446,231 which is less by Rs. 753,769 than the amount, Rs. 5,200,000, entered in the Revised Estimate. The transfer of Rs. 556,867 to the Famine Grant, above mentioned, accounts for the larger part of the difference; the remainder is due to the expenditure of the Secretary of State on the purchase of Stores in the last month of the year being less than he anticipated.

SECTION II.—THE REVISED ESTIMATES OF 1895-96.

74. The following is a general comparison of the Budget Estimates with the Revised Estimates of 1895-96 :—

	Budget.	Revised.	Revised, better.	Revised, worse.
REVENUE.				
India Rx.	26,610,800	27,509,000	898,200	....
England £	171,000	210,300	39,300	....
Exchange.. .. . Rx.	142,500	158,600	16,100	....
Total .. Rx.	96,924,300	97,877,900	953,600	....
EXPENDITURE.				
India—				
Imperial, Provincial, and Local .. Rx.	68,332,000	69,003,900	....	671,900
Adjustment of Provincial and Local Surplus or Deficit .. Rx.	—623,300	+383,000	....	1,006,300
Net .. Rx.	67,708,700	69,386,900	....	1,678,200
England £	15,910,600	15,701,000	209,600	....
Exchange.. .. . Rx.	13,258,300	11,838,600	1,420,200	....
Total .. Rx.	96,878,100	96,926,500	....	48,400
Surplus .. Rx.	46,200	951,400	905,200	....

75. The outstanding causes of difference between the Budget and Revised Estimates of the year are, first, the cost of the Chitral Expedition; second, the rise in the rate of exchange from 13'99d. to 13'68d. the rupee; third, the partial restoration of the Famine Grant; and fourth, the refund to the Provincial Government of the contributions of Rs. 405,000 levied from them in 1894-95.

76. There has been an increase of Revenue in India of the satisfactory amount of Rs. 898,200, Rs. 644,700 of it being Provincial and Local, and the remainder Imperial. (The reason why so large a proportion of the increase of Revenue appears in the Provincial Section is explained below in paragraph 79.) The Imperial Expenditure in India has exceeded the Budget Estimate by Rs. 1,033,500: the Provincial and Local Expenditure, on the other hand, is less by Rs. 361,600. The improvement in Provincial and Local Revenue and the saving in that Expenditure together make up the difference of Rs. 1,008,300 in the "Adjustment of Provincial and Local Surplus and Deficits" shown in the table in paragraph 74. The Revenue in England has been slightly greater and the Expenditure in England slightly less than the Budget Estimate, but the important feature in connection with the sterling figures is the large saving in expenditure, secured by the rise in the rate of exchange.

77. The only decreases in Revenue in India are, insignificant diminutions in the Police Departmental Receipts and Minor Irrigation Receipts, a small diminution in the amount due from the Mysore Durbar on account of the interest charge on the Mysore Railway, which rises or falls with the net result of the working of the Railway, and the following more important decreases :—

	Imperial.	Provincial and Local.	Total.
	Rx.	Rx.	Rx.
Guaranteed Railways, net receipts	225,000	..	225,000
Land Revenue	345,900	—368,800	177,100
Ditto due to Irrigation	73,600	..	73,600
Major Irrigation Works, direct receipts	—21,500	106,600	85,100
Mint	27,300	..	27,300

78. The falling off in the Receipts of Guaranteed Railways occurs in the Great Indian Peninsula Railway. The other two Guaranteed Railways, the Madras and the Bombay, Baroda and Central India, have both done better than there was reason to hope when the Budget Estimate was framed and than in the previous year, the goods traffic in particular having developed well. The receipts of the Great Indian Peninsula Railway were unprecedently low in 1894-95, and the Budget Estimate assumed that there would be a recovery this year of

about Rs. 485,000. This has not occurred, and though the net receipts will exceed those of last year, they will be less than the Budget Estimate by Rs. 400,000. The reasons assigned are a failure of the crops of wheat, seeds and cotton, and the breaks which excessive rain caused in the south-eastern branch of the line in September last.

79. The division of the Land Revenue receipts between Imperial and Provincial is affected by the refund to the Provincial Governments of the contributions; the refund is effected by transferring Rs. 495,000 from the Imperial to the Provincial share of Land Revenue. The decrease under the head occurs in the North-Western Provinces and Oudh, Rs. 135,200, due to the failure of the cold weather rains this year which is expected to necessitate remissions and suspensions in this month: in the Central Provinces Rs. 90,700—arrears of 1894-95 caused by the bad seasons were expected to be collected this year, but the amounts have been remitted and there have been further suspensions of revenue; and in the Punjab Rs. 53,600, due, as in the case of the North-Western Provinces, to the failure of the winter rains this year. In Bombay the collections are expected to exceed the Budget Estimate by Rs. 39,100 in consequence of the collection this year of arrears which remained uncollected in March last: the Budget Estimate provided for the collection of some arrears, but more arrears remained from 1894-95—see para. 69 above—and they have been collected: the collections are expected to exceed the Budget Estimate also in Burma by Rs. 49,200 and in Madras by Rs. 80,700.

80. The decrease in Land Revenue due to Irrigation occurs in Madras and Bombay: there were extensive relinquishments of water in the Godavari and Kistna deltas, and certain villages in the former were exempted from the enhanced water rate: the rain season was unfavourable to irrigation from the Desert and Eastern Nara Canals in Sind.

81. As explained in paragraph 130 of the Financial Statement for 1895-96, the heavy rainfall of the cold weather of 1894-95 in the North-Western Provinces having reduced the need of irrigation, the Budget Estimate anticipated a diminution of Rs. 87,900 in the Irrigation Receipts in that Province. That diminution, though larger than any previous experience justified, has proved to be insufficient, and a further decrease of Rs. 103,600 has occurred. The Irrigation Revenue in the North-Western Provinces and Oudh is mainly Provincial, and this very serious reduction has subjected the North-Western Provinces and Oudh Provincial finances to a serious strain, the stress of which is increased by the failure of the cold weather rains this year and the consequent prospect of scarcity—see paragraph 13. The loss of Revenue in the North-Western Provinces is counterbalanced to some extent by an increase in the Punjab.

82. The reduction in the Mint Receipts occurs mainly in the gain on copper coinage. That gain varies with the amount of copper coin passed into circulation, which fluctuates from year to year; the tendency in recent years has been downwards, the issue of the past having fully met the demand, and this year the amount is less than for many years back.

83. The following are the important increases in Revenue in India:—

	Imperial.	Provincial and Local.	Total.
	Rx.	Rx.	Rx.
Opium	196,500	..	196,500
Salt	97,400	3,300	100,700
Stamps	17,600	63,200	80,800
Excise	140,500	42,900	183,400
Customs	71,500	4,000	75,500
Telegraph	50,300	..	50,300
XXIV Exchange	98,000	..	98,000
State Railways, gross receipts	297,500	75,700	373,200
Army	51,900	..	51,900

84. In the Budget Estimate Rs. 1,300 a chest was taken as the average price of Bengal Opium, and the sales in January, February and March were assumed at the same monthly quantity as that fixed for the calendar year 1895, namely, 3,105 chests a month: the average price realised has been Rs. 1,390 a chest, and the sales of the last three months of the year were fixed in June last at 3,250 chests a month: these two causes, the former being much the more important, have resulted in an increase in the receipts from the sale of Bengal Opium of Rs. 396,600. On the other hand, the exports of Malwa Opium have seriously declined, causing a reduction in the Bombay receipts of Rs. 201,100.

85. The quantity of salt passed into consumption does not differ much from the quantity on which the Budget Estimate was based: on the whole, the quantity issued will be rather less than anticipated, the falling off occurring in the issues of the Northern India Salt Department. But the receipts in Madras are expected to exceed the Estimate by Rs. 149,300 in consequence of the high price of Government paper having induced the dealers to pay the duty in cash to a greater extent than usual instead of availing themselves of the option of taking credit for six months on lodging Government paper as security. The increase is accordingly not a real increase of revenue, but only a partial anticipation of next year's receipts.

86. The Revenue from Stamps and Excise has increased as usual, the increases being distributed over most Provinces, the important exceptions being the Excise Revenues of the Central Provinces and of the North-Western Provinces and Oudh which have decreased by Rs. 24,900 and Rs. 29,000, caused in both cases by the bad seasons which have fallen to the lot of those two Provinces.

87. In the table in paragraph 144 below will be found a comparison of the Budget and Revised Estimates of Customs Duties from the several classes of articles subject to duty.

The Import Duty on Cotton Goods is expected to be less than estimated last March by Rs. 271,500. To a small extent this is due to the reduction in the rate of duty from 5 to 3½ per

cent. from the beginning of February by Act No. III of 1896; but the main reason is the decline in the import of cotton goods. The causes of the decline are disputed: the Lancashire manufacturers attribute the decline to the imposition of the duties; but I accept rather the explanation given in India, which is, that the large imports of previous years had overstocked the markets.

The Excise Duty on Cotton Goods will produce Rx. 8,500 less than the amount taken in the Budget Estimate. But for the change in the law during the two last months of the year made by Act No. II of 1896 the Estimate would have been realised. Manufactured cotton goods were rendered subject to Excise Duty by that Act, while yarns were exempted. To prevent the inconvenience which would have been caused by compelling the mill-owners to remove the stocks of goods ready for issue from the premises before they became liable to the new duty, it was provided that duty should not be levied on any stocks ready for issue before the new Act became law, subject to certain precautionary conditions; the issues from the mills in February and March will be from those stocks, and it is not expected that much excise duty on cotton goods as distinct from yarns will be realized in these two months.

The duty on rice, the duty on liquors, the duty on oils, the duty on silver and the general import duties will all produce considerably more than the Budget Estimate.

88. The Telegraph Revenue has increased at a more rapid rate than the normal, the chief cause being the larger number of State telegrams sent in connection with the field operations in Chitral.

89. The difficulties in estimating the fluctuating receipts under the head XXIV—Exchange have been explained in previous Financial Statements.

90. The State Railways as a whole show satisfactory progress. The only important decreases in receipts occur on the Rajputana-Malwa State Railway and the Indian Midland Railway. The receipts of the former Railway rose to a very high figure in 1894-95, and it was expected that that would be maintained and slightly increased this year. The result, however, has been different: the earnings this year have gone to about the level of 1893-94, and will be Rx. 240,000 lower than the Estimate: the falling off has occurred in the receipts from general merchandise traffic, notably oilseeds, sugar and wheat: the crops failed in the Rewari district. The receipts of the Indian Midland Railway are expected to fall short of the Budget Estimate by Rx. 80,000: this is ascribed to bad seasons in the district served by the Railway. Improvements on other Railways more than counterbalance these reductions, the largest being the East Indian Railway, Rx. 250,000 ascribed to a general development of traffic: the North-Western Railway, Rx. 270,000, due to a large export traffic to Karachi and the movement of troops and stores in connection with the Chitral Expedition; and the Eastern Bengal Railway, Rx. 90,000, caused by the conveyance of a specially large jute crop. It may be mentioned here that an unusually large proportion of the increase in the Receipts of State Railways is counterbalanced by an increase of Rx. 338,700 in their Working Expenses.

91. The increase in the Army Receipts is caused by larger sales and issues of ordnance stores and arms, by recoveries of the value of stores and rations issued to troops on field service, and by an increase in the contributions for the Indian Military Service Family Pensions; the sales of Commissariat Stores, on the other hand, were less than the Estimate.

92. The main item of the increase of Revenue in England is £28,600 under Army: of that £18,200 occurs in the value of articles in the possession of Regiments returning from India and £8,900 under the head of the Indian Troop Service. In consequence of the rise in the rate of exchange, the increase in the Exchange on Sterling Revenue is not proportionate to the increase in that Revenue.

93. As mentioned above in paragraph 75, the two chief causes of the increase of Expenditure in India above the Budget Estimate are the Chitral Relief Expedition and the restoration of the Famine Grant. The latter costs Rx. 534,800. The payments on account of the former in the current year are expected to be Rx. 1,617,500, being Rx. 1,497,500 in excess of the Budget provision of Rx. 150,000 for the preparations which, immediately after the Financial Statement was issued, had to be merged in the cost of the expedition: arrears of Rx. 20,000 are also expected to remain over for payment next year.

94. The following is a statement of the important increases of Expenditure in India:—

	Imperial.	Provincial.	Total.
	Rx.	Rx.	Rx.
13.—Interest	129,100	—4100	125,000
Construction of Protective Railways	534,800	..	534,800
State Railways, working expenses ..	316,200	20,500	336,700
Army	1,137,700	..	1,137,700

95. The increase in the interest payments is caused by the payment of arrears of interest on notes of the 4 per cent. loans, chiefly those of an endowment by the late King of Oudh (referred to in paragraph 221 of last year's Statement), admitted to conversion for special reasons after the dates fixed in the notifications allowing conversion, and on notes presented for discharge.

96. The amount entered opposite Construction of Protective Railways is the amount required to bring the Famine Grant up to the total of Rx. 1,000,000.

97. Part of the increase in the Working Expenses of State Railways is covered and caused by increase in the Traffic Receipts. The increases not so caused occur on the Rajputana-Malwa Railway, caused by a rise in the price of fuel; the Bengal and North-Western Railway, caused by the rise in the price of fuel, by the renewals of portions of the line being greater than expected, and by increased payments due under the supplemental contract; and on the Oudh and Rohilkhand Railway, caused by the estimate not having made sufficient provision for the renewals of rails and girders.

98. Under Army, the Chitral Relief Expedition is expected to cost, as mentioned in paragraph 93 above, Rs. 1,497,500 more than the provision in the Budget Estimate; the military portion of the cost of the occupation of Chitral and its communications after the withdrawal of the Relief Force amounts this year to Rs. 102,200; the Tochi Garrison and the Perso-Baluch and Afghan-Baluch Boundary and the Sikkim Frontier escorts and the Chin Hills operations, for which no provision was made, will cost Rs. 62,500; the expenditure on the Wano Garrison, the Gilgit Agency, and the Mekong escort will cost Rs. 53,700 more than the Budget provision; the European Army this year has been generally slightly above the authorised strength instead of rather below, and this has caused an increase over the Budget Estimate of about Rs. 80,000; and the purchase of additional mules required for mobilization purposes, and their up-keep will cost this year about Rs. 5,000.

The items of increase over the Budget Estimate above enumerated amount to Rs. 1,808,000. This excess has been considerably reduced, to Rs. 1,137,700, by savings in other parts of the Army Expenditure. The more important of these savings are—

	Rx.
In the cost of the Waziristan Field Force and other frontier operations and escorts.. ..	58,900
" Exchange Compensation	53,700
" charges for food and fodder owing to low prices	170,000
" charges for conveyance of troops and stores	71,000
" the maintenance of transport animals in Burma which were below strength	24,200
" transport charges in Bengal, the Punjab, and Bombay	15,000
" miscellaneous Commissariat charges	36,000
" clothing charges, owing partly to a change of system, partly to the transfer of some charges to England, and partly to the failure of the contractors to supply a large number of boots within the year	77,300
" Barrack establishments and supplies	16,700
" Ordnance establishments and supplies	75,000
" compensation for dearness of provision to Madras pen-sioners owing to the fall in prices.. ..	10,700

The total of these amounts to Rs. 808,400, reducing the excess of Rs. 1,506,000 to Rs. 1,108,000, and there have been other smaller savings.

99. The increases in expenditure discussed in paragraph 93 and the paragraphs which follow it are counterbalanced to a considerable extent by savings under other heads. The more important of these are—

HEAD.	Imperial.	Provincial and Local.	Total.
	Rx.	Rx.	Rx.
Land Revenue	25,600	75,800	101,400
Opium	678,600	..	678,600
Forest	36,700	18,600	55,300
Police	26,400	62,600	89,000
Guaranteed Railways, Surplus Profits, Land and Supervision.. ..	85,700	..	85,700

100. Most of the Imperial savings under Land Revenue occur in Survey and Settlement operations in Upper Burma and Bengal. The Provincial and Local Savings occur in all the Provinces except the Punjab and the Central Provinces; Survey and Settlement operations as well as most of the other heads contribute to the decreases, which may be generally ascribed to the Budget Grants being fixed, as usual in the case of Provincial heads of Expenditure, on rather too liberal a scale.

101. The Estimate for Opium Expenditure was, as is customary, fixed on the assumption that the crop would be a normal average producing about 100,000 maunds, and a provision of Rs. 100,000 was also made for the purchase of Malwa Opium. The crop was again a very short one, and the payments were accordingly much less than the estimate. As has frequently been remarked in the annual Financial Statements, this saving is one which the Government of India would prefer not to have, as it imperils the Revenue in succeeding years and the future loss may exceed the present gain.

102. The savings under Forest and Police occur in all the Provinces (except Bengal under Forests, where the expenditure will exceed the estimate for the special reason mentioned in paragraph 146 below); and may be ascribed to the same cause as above assigned for the decrease under Provincial Land Revenue Expenditure.

103. The payments of Surplus Profits to Guaranteed Railway Companies have been less than the estimate in consequence of the large reduction in the earnings of the Great Indian Peninsula Railway: the profits payable to that Company in 1896-96 are less than the estimate by Rs. 158,200. The increased traffic on the Bombay, Baroda and Central India and the Madras Railways, on the other hand, has increased the payments to the former Company by Rs. 68,100, and has necessitated a payment to the latter Company of Rs. 6,300: the Madras Railway has never before earned surplus profits.

104. One cause of saving which affects almost all the Expenditure heads of the estimates is the rise in the rate of exchange above that assumed for the calculation of the cost of Exchange Compensation Allowances. The average rate taken for this purpose in the Budget Estimate was 13d. the rupee: the four quarterly rates with reference to which the Exchange Compensation Allowances have been paid are 12 $\frac{1}{2}$ d., 13 $\frac{1}{2}$ d., 13 $\frac{1}{2}$ d., and 13 $\frac{1}{2}$ d., yielding an average for the

whole year just over 1947. The following table shows the amount under each head of Expenditure in the Budget and Revised Estimates:—

	BUDGET ESTIMATE, 1895-96.			REVISED ESTIMATE, 1895-96.		
	Imperial	Provincial	Total.	Imperial	Provincial	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
3. Land Revenue	7,600	86,100	93,700	7,900	78,300	86,200
4. Opium	5,300	..	5,300	5,200	..	5,200
5. Salt	5,700	600	6,300	6,200	600	6,800
6. Stamps	100	300	400	100	300	400
7. Excise	1,300	300	1,600	1,100	300	1,400
9. Customs	2,300	2,800	5,200	2,000	4,100	6,100
10. Assessed Taxes .. ..	..	100	100	100	100	200
11. Forest	15,900	11,000	26,900	15,200	10,500	25,700
12. Registration .. ..	..	100	100	..	100	100
15. Post Office	5,000	..	5,000	4,000	..	4,000
16. Telegraph	18,000	..	18,000	14,700	..	14,700
17. Mint	2,800	..	2,800	2,600	..	2,600
18. General Administration ..	22,100	51,000	80,100	22,600	50,300	76,900
19. A. Law and Justice— Courts of Law	5,900	142,500	148,400	6,000	128,500	134,500
19. B. Law and Justice—Jails ..	2,900	9,600	12,500	2,600	8,600	11,200
20. Police	10,600	61,300	71,800	9,400	51,100	60,500
21. Marine	12,800	3,700	16,500	9,600	3,100	12,700
22. Education	700	22,600	23,300	400	18,400	18,800
23. Ecclesiastical	23,100	..	23,100	20,900	..	20,900
24. Medical	2,400	49,300	51,700	2,000	42,900	44,900
25. Political	31,200	6,800	37,800	27,200	5,900	33,100
26. Scientific & other Minor Departments	19,600	3,200	22,800	15,400	3,200	18,600
30. Stationery and Printing ..	800	1,400	1,700	500	1,300	1,800
32. Miscellaneous .. ..	..	100	100	..	100	100
35. Construction of Protective Irrigation Works	300	..	300	..	..	..
38. State Railways—Working Expenses	85,200	2,600	87,800	89,300	2,300	91,600
39. Guaranteed Companies— Land and Supervision ..	6,300	..	6,300	7,200	..	7,200
41. Miscellaneous Railway Expenditure	4,200	..	4,200	3,100	..	3,100
42. Major Works—Working Expenses	6,100	8,600	14,700	6,300	5,900	12,400
43. Minor Works and Naviga- tion	6,100	600	6,700	4,600	400	5,000
44. Military Works	22,700	..	22,700	22,600	..	22,600
45. Civil Works	4,800	42,400	47,200	4,400	35,200	39,600
46. Army—Effective	610,000	..	610,000	556,300	..	556,300
47. Special Defence Works ..	1,400	..	1,400	..	..	..
Total	949,700	506,800	1,456,500	873,700	451,500	1,325,200

The distribution of the Provincial totals of Rx. 506,800 and Rx. 451,500 among the several Provinces is as follows:—

	1895-96.	
	Budget. Rx.	Revised. Rx.
Central Provinces	27,500	24,800
Burma (Lower)	37,400	35,400
Assam	16,900	15,100
Bengal	109,300	92,200
North-Western Provinces and Oudh ..	93,200	83,200
Punjab	58,600	54,100
Madras	85,900	74,400
Bombay	76,000	72,500
Total	506,800	451,500

105. The Sterling Expenditure is expected to be less than the Budget Estimate by £208,600. The interest charges are less by £35,400, of which £25,400 represents the reduction in the rate of interest on India Bills and £10,000 the provision for interest on temporary loans from the Bank of England which have not been required. The demands for stores having been less than indicated in the estimates of requirements, the payments for stores are less than the estimate by a net amount of about £168,500. The payments to the War Office in respect of Effective and Non-Effective Army Charges on account of 1894-95 turned out to be less than expected last March by £39,300.

On the other hand, the contribution towards the expenses of Her Majesty's Ships in Indian waters has been increased by £34,900; the payments of pensions and leave allowances in England have increased by £18,800, and there have been other smaller increases.

106. The net charge for Exchange on sterling Expenditure is less than in the Budget Estimate by Rs. 1,43,300. The net Sterling Expenditure is less by Rs. 248,900, and the Exchange on this difference at 13'09d, the rupee, the rate of the Budget Estimate, is Rs. 207,400, which is the saving in Exchange due to the decrease in the sterling payments. The direct saving from the rise in the rate of exchange from 13'09d. to 13'68d. the rupee is therefore Rs. 1,228,900.

SECTION III.—BUDGET ESTIMATE OF 1896-97.

107. The following is a general comparison of the Budget Estimates of 1896-97 with those of 1895-96 :—

		1895-96.	1896-97.	1896-97, better.	1896-97, worse.
REVENUE.					
India	Rx.	96,610,800	97,816,800	706,000	....
England	£	171,000	174,100	3,100	....
Exchange	Rx.	142,500	123,800	....	12,700
TOTAL .. Rx.		96,924,300	97,620,700	696,400	....
EXPENDITURE.					
India—					
Imperial, Provincial, and Local .. Rx.		68,332,000	70,274,900	....	1,942,900
Adjustment of Provincial and Local Surplus or Deficit .. Rx.		—623,300	—886,400	263,100	....
NET .. Rx.		67,708,700	69,388,500	....	1,679,800
England	£	15,910,600	15,909,400	1,200	....
Exchange	Rx.	13,258,800	11,859,700	1,399,100	....
TOTAL .. Rx.		96,878,100	97,157,600	....	279,500
Surplus .. Rx.		46,200	463,100	416,900	....

108. The important points of difference between the Estimates of the two years are, a sacrifice of Revenue to the extent of nearly Rs. 500,000 by the reduction of the Cotton Duties from 5 per cent. to 3½ per cent *ad valorem*; a substantial increase in other Revenue of about Rs. 1,200,000; the partial restoration of the Famine Grant: an Expenditure of about Rs. 500,000 on measures of preparation for the mobilization of the Army: a moderate increase in other Expenditure; and a large saving in Exchange consequent on the rise in the rate from 13'09d. to 13'75d. the rupee. The final result is that a moderate surplus is expected in 1896-97 as compared with the nominal surplus of the Estimates of 1895-96.

109. The Provincial and Local share of the increase in Revenue is Rs. 318,900, and of the increase in Expenditure Rs. 612,000. The difference between these two amounts constitutes the increase of Rs. 263,100 in the "Adjustment of Provincial and Local Surplus and Deficits."

110. The important decreases in Revenue in India are—

	Imperial.	Provincial and Local.	Total.
	Rx.	Rx.	Rx.
Land Revenue	161,600	114,700	276,300
Customs	335,800	—2,800	332,900
Guaranteed Railway, Net Re- ceipts	262,000	..	262,000

111. We are usually able to count on an increase of Land Revenue from year to year. But in 1896-97 Burma is the only Province in which an appreciable increase (Rs. 91,200) is expected: Bengal will yield an increase of Rs. 9,700 in consequence of an increase of the recoveries of the landlord's and tenant's share of the cost of the Behar Survey. The chief reductions in Land Revenue occur in the North-Western Provinces Rs. 172,900, Bombay Rs. 101,400, the Punjab Rs. 50,300, and the Central Provinces Rs. 32,700. In the North-Western Provinces and the Punjab the falling off is caused, as in 1895-96, see paragraph 79, by the failure of the winter rains which will necessitate remissions and suspensions next year as well as this. The decreases in Bombay and the Central Provinces are due to the fact that the Estimate of 1895-96 included special amounts for the collection of arrears from 1894-95.

112. The reason why the Customs Revenue will be less in 1896-97 than this year is the reduction in the rate of duty on Cotton Goods and the exemption of cotton yarns from duty. The Estimate for the Import Duty on Cotton Goods is less than the Estimate of 1895-96 by Rs. 535,300, while the Excise Duty on Cotton Goods is greater by Rs. 40,000: though there will be no Excise Duty on yarns, the Excise Duty at 3½ per cent. will be levied on manufactured goods of all counts below as well as above 20s. The net reduction in Revenue caused by the legislation of February is therefore just under Rs. 500,000. This loss is partially counterbalanced by a satisfactory improvement in the Revenue from other goods, the following articles in particular yielding the increases shown opposite them :—

	Rx.
Manufactured Articles and Raw Materials	18,700
Oils	28,700
Metals other than Silver	18,900
Articles of Food and Drink	20,300
Rice, export duty	58,500

113. The reduction in Revenue from Guaranteed Railways occurs on the Great Indian Peninsula Railway. The experience of 1895-96 has shown that it is not safe to count on the earnings of that Railway being so high as they were taken in the Estimate of 1895-96.

114. The more important heads under which increases of Revenue in India are anticipated in 1896-97 are the following :—

	Imperial. R.	Provincial. R.	TOTAL R.
Opium	34,700	..	34,700
Stamps	20,100	64,400	84,500
Excise	158,900	50,500	210,400
Forest	58,200	31,900	90,100
Tributes	102,700	..	102,700
Post Office.. ..	82,600	600	83,200
Telegraph	71,000	..	71,000
State Railway, Gross Receipts ..	271,900	43,300	320,200
Irrigation	237,900	153,500	393,400

115. The price for Bengal Opium is taken at the same figure, R. 1,300 a chest, as in the Estimate of 1895-96. As the quantity to be sold is slightly greater, the receipts from the sale of Bengal Opium are increased by R. 226,200. On the other hand, the exports of Malwa Opium have, as mentioned in paragraph 84, fallen off considerably, and although there will probably be a recovery in 1896-97, it is not considered safe to count on this : the Estimate for Opium Pass Fees has accordingly been taken R. 200,000 lower than that of this year ; and the total estimate for the head exceeds that of 1895-96 by R. 34,700 only.

116. The improvements under Stamps, Excise, Forest, Post Office, Telegraph and State Railways represent for the most part the ordinary development of Revenue which is annually secured.

117. The tribute payable by the Mysore Government was fixed in 1881 at R. 350,000 on the rendition of Mysore to the Maharaja, but for special reasons connected with the financial condition of Mysore, the famine of 1876 to 1878 having placed a strain on the finances and left a legacy of debt behind it, it was decided to postpone levying the full amount for some years and to levy R. 245,000 only. The period of this postponement has now come to an end and the full tribute is payable in 1896-97. This accounts for the increase shown opposite Tributes.

118. The failure of the cold weather rains in the North-Western Provinces and the Punjab, which, as explained in paragraph III, is responsible for a large part of the reduction in Land Revenue, causes also the greater portion of the exceptionally large increase under Irrigation, the need for water for irrigation being increased by the drought. A portion, however, of the increase is due to the further development of irrigation from the Chenab and Western Jumna Canals. The Irrigation Revenue will be unprecedentedly high in the North-Western Provinces and Oudh and in the Punjab. Though the increase is so large, R. 180,000 in the former and R. 233,700 in the latter Province, it is confidently anticipated that it will be realised, as the very magnitude of the Estimates proposed by the local authorities led to a very careful scrutiny of them before they were accepted.

119. The Estimate for Revenue in England does not differ materially from that for 1895-96.

120. The only two heads under which it has been possible to secure a reduction of any importance in Expenditure in India in 1896-97, as compared with the Budget Estimate of 1895-96, are—

	Imperial. R.	Provincial. R.	TOTAL. R.
Interest on Ordinary Debt ..	208,100	—10,500	197,600
Opium.. .. .	160,000	....	160,000

121. The bulk of the saving in Interest is caused by the usual transfer from Ordinary Debt to Debt charged against Railways and Irrigation Works. A small increase is, on the other hand, caused by the small provision made for the interest for a fraction of the year on the new loan of R. 4,000,000 which it is intended to raise : this is partially counterbalanced by the deduction from this head of the interest on the advances to be made to the Bengal-Nagpur Railway Company and the Indian-Midland Railway for the construction of the Sini-Midnapore-Cuttack-Calcutta and the Saur-Katni Extensions : the credit for such interest is taken by deduction from the charge under 13—Interest.

122. The reduction in Opium Expenditure is really only a matter of estimating. As the prospects of the crop are not known with any certainty when the Financial Statement is presented, our ordinary practice is to provide for the cost of a normal crop. Last year there was added a provision of R. 1,00,000 for the purchase of Malwa Opium, which has been rendered necessary by the failure of the Bengal crops for some years past. It is still necessary to purchase Malwa Opium : but so far as it is possible to estimate the total outturn to be paid for, we believe the provision made in the estimate to be sufficient.

123. The important increases of expenditure in India are—

	Imperial. R.	Provincial and Local. R.	TOTAL. R.
Education	1,700	59,700	61,400
Telegraph	34,500	..	34,500
Famine Relief.. ..	..	70,000	70,000
Construction of Protective Railways ..	473,500	..	473,500
State Railways, Working Expenses ..	284,600	29,200	313,800
Interest on Debt incurred for Railways and Irrigation Works	227,500	7,300	234,800
Subsidized Railways, Land, etc.	78,100	..	78,100
Irrigation, Minor Works	4,500	108,600	113,100
Military Works	68,500	..	68,500
Civil Works	56,000	202,500	258,500
Army	408,600	..	408,600

124. The increase under Telegraph is partly the normal growth of the expenditure consequent on the expansion of the operations of the Department and is partly caused by a larger expenditure on stores and on repairs of old lines, the enforced economy of the last few years having caused undue restriction of expenditure: the balance of the stock of stores has been very largely reduced in the last three years by that economy.

125. The increase under Education is the usual increase of Provincial expenditure by the Governments which can afford it.

126. The failure of the cold weather rains in the North of India in addition to reducing the Land Revenue (paragraphs 79 and 111) and increasing the Irrigation Revenue (paragraph 118) has also compelled the Government of the North-Western Provinces and Oudh to provide a sum of Rs. 70,000 for Famine Relief which may be necessary in 1896-97. That Government also expects to incur an expenditure of Rs. 10,000 on Famine Relief this year. The Bengal Government has also repeated next year a provision of Rs. 5,000 for Famine Relief by local bodies, which was made in the Estimate of this year, but will not be required: this does not, however, indicate any expectation of scarcity in Bengal. No other Government has thought it necessary to make any provision for Famine Relief; but in some places, particularly in the North-Western Provinces and in the Native States of Rajputana and Central India, the commencement of Railway works in contemplation is being hastened on with the object of providing work in districts which are threatened with scarcity.

127. The amount shown opposite Construction of Protective Railways is the entry to give effect to the restoration of the Famine Grant.

128. The increase in the Working Expenses of State Railways is covered by the increase in the Receipts. Ordinarily, however, the increase in the Working Expenses should be less by 50 per cent. approximately than that in the Receipts; but the Working Expenses of the North-Western Railway are increased by the addition to that line of the Mushkaf Bolan section which will yield very little revenue: the same remark applies to part of the Rohri-Kori line; and specially large renewals of rails and of sleepers will come into next year's accounts.

129. The increase under Interest on Debt incurred for Railways and Irrigation Works is the interest on the Capital Expenditure in the current year.

130. The increase under Subsidized Companies, Land, etc., is due to provision having been made for land for the extension of the Bengal and North-Western Railway Company, for the South Behar, Southern Punjab, and Ahmedabad-Prantij Railways under the contracts with which Companies the Government have to provide free of cost to the Companies the land required for the lines.

131. The Imperial grant for Minor Irrigation Works in Upper Burma has been increased by Rs. 30,000, as it has been shown to the satisfaction of the Government that a larger amount is required for the maintenance and extension of the existing Irrigation Works in the "dry zone" of Upper Burma. On the other hand, it has been found possible to reduce the Imperial grants in Bombay and the small Provinces under the direct control of the Government of India.

The local Governments of Madras, Bengal, the North-Western Provinces and Oudh and Lower Burma have all found it either necessary or desirable to increase the Provincial grants for Irrigation.

132. It has been found necessary to increase the Expenditure on Military Works in order to construct works required for the occupation of Chitral and its communications (Rs. 21,000) and for the Cantonment at Tochi (Rs. 40,000).

133. The need of economy led to the reduction of the Imperial grant for Civil Works in the current year. It is possible next year to meet more of the numerous demands for new buildings and to provide Rs. 40,000 for the Bangalore water supply project. (Rs. 20,000 is also provided for that project from the Military Works Grant.) The burning of the Public Works Office in Simla also causes a special addition of Rs. 20,000 to admit of the re-construction of that building being begun.

The amount of the Provincial grants for Civil Works is a fair measure of the prosperity of the Provincial finances of the several Provinces. The Bengal finances are very flourishing, and that Government has accordingly provided for Civil Works Rs. 163,800 more than in 1895-96. Lower Burma has provided Rs. 69,300 more. Assam, the Punjab and Bombay have provided for smaller increase. The financial straits of the North-Western Provinces and Oudh and the Central Provinces have compelled those Governments to reduce the expenditure under this head.

134. The increase in the Army Expenditure is due to the decision to complete the preparations for mobilization, as explained in paragraph 45 and 161. The total Expenditure on those preparations next year will be Rs. 494,900. But for those charges, the Army Expenditure would have been less than the Estimate of 1895-96, although the increase in the pay of the Native Army, which had effect from 1st June last, causes an increase of Rs. 110,000; the extension of that increase in pay to men of the reserve, when called out for training, coupled with an increase in their number, an increase of Rs. 25,700; the new clothing system, an increase of Rs. 27,800, and greater activity in the Ordnance Department, an increase of Rs. 32,100. The rise in the rate of exchange is the main cause of reduction in the Army Expenditure, the charges for Exchange Compensation Allowance being less by Rs. 130,200, and for the pay of the British troops by Rs. 53,200. The fall in prices secures a saving of Rs. 60,000, and the charges for conveyance of troops and stores are expected to be less by Rs. 40,400.

135. The rate assumed in the Budget Estimate as the average rate with reference to which Exchange Compensation Allowance will be paid is 18 1/2%, the same as that taken for

the conversion of sterling into rupees. The following table gives for the Budget Estimate of 1896-97 the same information as is given in the table in paragraph 104 for the Revised Estimate of 1895-96 :—

					BUDGET ESTIMATE, 1896-97.		
					Imperial.	Provincial.	Total.
					Rx.	Rx.	Rx.
Land Revenue					6,800	68,200	75,000
Opium					4,500	....	4,500
Salt					5,300	800	5,800
Stamps					100	300	400
Excise					1,000	800	1,300
Customs					1,500	3,700	5,200
Assessed Taxes					200	100	300
Forest					12,800	8,400	21,700
Registration .. .. .					....	100	100
Post Office					3,800	....	3,800
Telegraph					14,200	....	14,200
Mint					2,300	....	2,300
General Administration					23,500	41,800	65,300
Law and Justice—Courts of Law					5,000	111,200	116,200
Law and Justice—Jails					2,300	7,000	9,900
Police					8,300	46,200	54,500
Marine					8,600	3,000	11,600
Education					600	17,900	18,500
Ecclesiastical					18,700	....	18,700
Medical					1,800	30,200	41,000
Political					24,700	5,400	30,100
Scientific and other Minor Departments					15,100	2,900	18,000
Stationery and Printing					400	1,100	1,500
Miscellaneous .. .. .					....	100	100
State Railways—Working Expenses					73,300	2,000	75,300
Guaranteed Companies—Land and Supervision					6,400	....	6,400
Miscellaneous Railway Expenditure					1,300	....	1,300
Major Works—Working Expenses					5,800	5,700	11,500
Minor Works and Navigation					4,700	500	5,200
Military Works					19,300	....	19,300
Civil Works					3,500	31,700	35,200
Army—Effective					478,800	....	478,800
Special Defence Works .. .. .					....	....	....
TOTAL ..					755,600	398,400	1,154,000

The distribution of the Provincial total of Rx. 398,400 among the several provinces is :—

Central Provinces	22,100
Burma (Lower)	31,700
Assam	13,100
Bengal	81,300
North-Western Provinces and Oudh	73,400
Punjab	45,600
Madras	64,500
Bombay	63,100
Total ..	398,400

136. The Estimate of the Expenditure in England in 1896-97 is less than that for 1895-96 by £1,200. The cost of Telegraph Stores will be more by £13,300; the contribution to Her Majesty's Government towards the expenses of Her Majesty's Ships employed in Indian seas by £17,800; Civil Superannuation Allowances and Pensions by £34,000; interest on Capital Deposited by Railway Companies by £27,900, and Army Pensions and Non-Effective Services by £31,600. On the other hand, the provision of £30,000 made in 1895-96 for the visit to England of the son of the Amir of Afghanistan is not required next year; the cost of Marine Stores will be less by £18,800; the Effective Army Charges by £53,600, and the payments for Stores for the Special Defence Works by £41,400.

137. In 1896-97 the charge for Exchange on the net Sterling Expenditure is less than in the Budget Estimate of 1895-96 by Rx. 1,586,400. The net Sterling Expenditure is less than in the Estimate of 1895-96 by £4,300, and the exchange on this difference at 13/60d. the rupee is Rx. 3,600. The direct saving from the rise in the rate of exchange from 13/60d. to 13/75d. the rupee is therefore Rx. 1,382,800.

**SECTION IV.—EXAMINATION OF THE ESTIMATES UNDER THE
MORE IMPORTANT HEADS OF REVENUE AND EXPENDITURE.
LAND REVENUE.**

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
	Rx.	Rx.	Rx.	Budget.	Revised.	Rx.
REVENUE—						
Including that due to Irrigation—						
India, General	139,065	175,044	143,356	154,100	142,000	150,000
Central Provinces	695,038	692,222	658,380	897,300	808,600	864,600
Upper Burma	632,178	722,809	798,181	794,000	769,000	797,000
Lower Burma	1,605,479	1,609,106	1,688,524	1,671,800	1,746,000	1,760,000
Assam	479,950	561,723	602,190	621,000	613,000	614,200
Bengal	3,849,609	3,871,432	3,890,942	3,835,000	3,888,500	3,894,700
North-Western Pro- vinces and Oudh	6,014,912	6,054,373	5,872,663	6,286,800	6,151,600	6,113,900
Punjab	2,356,434	2,445,535	2,410,721	2,499,700	2,446,400	2,457,100
Madras	5,157,817	5,488,412	5,594,408	5,596,900	5,589,700	5,601,700
Bombay	4,644,122	4,715,794	4,555,037	4,592,700	4,915,800	4,770,000
TOTAL ..	25,627,634	26,336,535	26,181,411	27,299,500	27,048,600	27,023,200
Shown under XXIX.—						
Irrigation	722,306	746,926	776,139	929,700	856,100	929,900
Shown under I.—Land Revenue	24,905,328	25,589,609	25,405,272	26,369,800	26,192,500	26,093,300
EXPENDITURE—						
District Administration	2,245,258	1,816,660	1,845,760	1,876,300	1,865,200	1,900,200
Other charges	1,691,087	2,184,953	2,202,372	2,312,800	2,222,000	2,271,600
TOTAL ..	3,936,345	4,021,613	4,048,132	4,189,100	4,087,200	4,171,800

138. From the above table it will be seen that the progress of this important head of Revenue has received a check. The Budget Estimate of this year will not be realised, and the Estimate for next year is even lower than the probable realisation of this year. This temporary check is caused by bad seasons. The failure of the rains this cold weather largely reduces the collections of Land Revenue in the North-Western Provinces and Oudh and in the Punjab both this year and next. The season was unfavourable in the Central Provinces a year earlier, and the amounts of which the collection was suspended then, which it was hoped would be collected this year, had ultimately to be remitted altogether: an increase of Rx. 47,500 is expected next year in that province owing to revision of assessments, but even with that increase the Revenue next year, though higher than the probable collections, will be less than the Budget Estimate of this year. In Madras there has been some falling-off this year in the Irrigation portion of the Land Revenue, as explained in paragraph 80, but the ground lost will be more than made up next year. In Bombay the Budget Estimate of this year provided for the collection of considerable arrears, and the collections will exceed the Estimate: the absence of arrears reduces the Estimate for next year. In Upper Burma a bad season in the "dry zone" has reduced the collections of thatameda (house or poll tax) this year. In Lower Burma the season has been favourable and the revenue is progressing.

OPIMUM.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
	Rx.	Rx.	Rx.	Budget.	Revised.	Rx.
Revenue—						
Bengal—Sale of Opium ..	6,093,265	4,804,376	5,321,390	4,813,800	5,240,400	5,070,000
Bombay—Pass Fees ..	1,670,730	1,600,530	1,801,258	1,790,000	1,590,000	1,590,000
Excise, Opium and other Revenue	229,135	218,665	201,109	226,800	226,700	235,300
TOTAL .. Rx.	7,993,130	6,623,571	7,323,757	6,830,600	7,057,100	6,895,300
Expenditure—						
Payments to cultivators including purchase of Opium Rx.	1,388,583	1,679,776	1,417,713	2,533,300	1,882,900	2,340,000
Other charges Rx.	212,798	194,722	195,792	220,600	194,400	253,900
England £	696	1,278	1,419	700	600	800
Exchange Rx.	419	831	1,181	600	400	600
TOTAL .. Rx.	1,602,406	1,876,607	1,616,105	2,755,200	2,078,300	2,598,300
Statistics—						
Bengal—						
Chests sold	48,852	43,353	39,780	37,260	37,695	39,000
Average price	1,247	1,109	1,338	1,300	1,390	1,300
Chests Produced ..	33,679	40,506	33,329	....	....	....
Chests in Balance, March 31st	34,592	31,745	25,293	....	....	....
Reserve, Dec. 31st ..	9,265	1,814	1,279	....	—2,652	....
Bombay—						
Chests passed for export ..	27,845½	26,675½	29,577½	27,533½	24,461	24,461
Rate of Duty	600	600	600 & 650	650	650	650

139. The figures in the foregoing table and the remarks in paragraphs 84 and 115 give all the information that is required regarding the Opium Revenue and Expenditure.

SALT.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96		1896-97, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Northern India (a)	2,118,090	1,838,656	1,894,320	1,949,800	1,680,900	1,930,000
Burma (b)	162,213	167,590	118,939	150,300	160,000	165,000
Bengal (b)	2,410,119	2,374,133	2,158,219	2,459,500	2,480,000	2,470,000
Madras (a)	1,721,324	1,629,776	1,795,354	1,819,700	1,960,000	1,820,000
Bombay (a)	2,244,458	2,218,721	2,898,867	2,515,000	2,315,000	2,315,000
Total	8,656,104	8,228,876	8,665,749	8,694,300	7,795,000	8,700,000
Charges	458,707	474,405	498,415	534,100	520,500	566,900

(a) Chiefly excise on local manufacture.

(b) Chiefly duty on imported salt.

140. As explained in paragraph 85, the large increase in the Revised Estimate of Revenue in 1895-96, which occurs almost entirely in Madras, does not indicate an increase in the consumption of a corresponding quantity, but is caused by the payment six months earlier than the rules in that province require of the duty on much of the salt cleared. The administration of the Salt Law is being made more effective in Burma, and the revenue in that province is recovering from the very low level of 1893-94. In India proper, that is excluding Burma, the consumption of salt increases slowly from year to year, and the revenue as a whole increases; the other variations in the figures of the above table are caused chiefly by transfers of demand from one source of supply to another. When the season is unfavourable for the production of salt at the Sambhar Lake, a large portion of the demand is transferred to Baragora salt and the receipts of the Northern India Salt Department diminish, while those in Bombay increase: when the course of trade or of exchange increases or decreases the imports into Calcutta, the quantity supplied from the Northern India Department is diminished or increased; but the total revenue is not affected by these changes in the source of supply.

The Budget Estimate of Revenue is almost the same as that for 1895-96.

The savings in the Revised Estimate of Expenditure for 1895-96 occur partly in Madras and partly in the Northern India Salt Department. The increase in the Estimate for next year is almost entirely in Madras, where the Local Government considers that larger expenditure is required for the proper development of the operations of the Department.

STAMPS.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
				Budget.	Revised.	
REVENUE.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Court Fees and Plain Paper	2,995,369	3,063,463	3,162,621	3,154,000	3,220,500	3,228,800
Commercial and other						
Stamps	1,374,200	1,368,350	1,353,255	1,385,000	1,424,300	1,422,900
Other Revenue	78,971	77,189	79,874	78,000	84,200	81,000
TOTAL .. Rx.	4,448,540	4,509,002	4,625,750	4,617,000	4,729,000	4,732,700
Charges—						
India Rx.	91,170	92,424	93,211	95,200	94,800	96,600
England (Stores).. £	31,277	38,575	45,103	55,000	45,000	46,000
Exchange .. Rx.	18,417	25,263	37,525	46,800	33,900	34,300
TOTAL .. Rx.	141,864	156,262	175,839	197,000	173,700	176,900

141. The Stamp Revenue continues to increase. The increase in the Revised Estimate of 1895-96 is distributed over all the provinces except Burma and the Central Provinces, the large increases being in Bombay Rx. 34,000, the Punjab Rx. 16,000, and Madras Rx. 18,000.

The Sterling Expenditure for the purchase of stores was considerably over-estimated in this year's Budget Estimate, and the saving (including Exchange) amounts to Lx. 22,000. There was a small saving in the expenditure in India.

EXCISE.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
				Budget.	Revised.	
REVENUE.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal	1,159,458	1,214,617	1,256,235	1,270,000	1,330,000	1,330,000
North-Western Provinces..	549,877	572,202	574,551	580,000	551,000	565,000
Madras	1,211,146	1,287,466	1,367,157	1,370,000	1,455,000	1,448,000
Bombay	1,025,496	1,071,765	1,100,897	1,098,000	1,160,000	1,160,000
Other Provinces	1,296,266	1,242,323	1,228,833	1,216,300	1,241,700	1,244,700
Total	5,242,443	5,388,573	5,527,676	5,524,300	5,717,700	5,744,700
Charges	193,013	193,375	192,809	210,100	207,100	221,500

142. The Excise Revenue also increases rapidly from year to year. The largest increases this year are in Madras Rx. 65,000, Bengal Rx. 60,000, and Bombay Rx. 62,000, and the only two provinces in which the revenue has fallen below the Estimate are the North-Western Provinces and Oudh and the Central Provinces, in both of which the general prosperity of the population has been affected by bad seasons. The Estimates for next year are generally for the same amount as now expected this year; but in the North-Western Provinces and the Central Provinces the Estimate assumes the recovery of some of the ground lost this year, and in Madras an increase is taken of Rx. 14,000 as the extension of the toddy tree tax will add to the revenue.

PROVINCIAL RATES.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
				Budget.	Revised.	Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
REVENUE.						
District Local Funds ..	2,058,273	2,080,613	2,074,933	2,129,800	2,155,200	2,151,800
Provincial Cesses, including Famine Insurance ..	693,011	690,918	692,610	701,100	693,100	692,800
Village Service & Patwaris ..	840,972	608,886	643,959	695,400	729,300	693,200
Other Cesses ..	114,242	134,121	129,652	127,700	121,800	121,200
Total ..	3,706,498	3,514,571	3,541,154	3,654,000	3,699,500	3,669,000
Charges ..	55,659	53,809	55,478	55,900	55,200	55,800

143. The receipts have declined in Bengal, the North Western Provinces and Oudh, and the Punjab. The great bulk of the increase of the Revised over the Budget Estimate of 1895-96 occurs in Madras, where the cesses constituting the Village Service Funds have yielded a yearly increasing revenue. The rate of those cesses is to be reduced from 9 pils to 5 pils in the rupee from the 1st July next; the consequent reduction in next year's revenue is partially made good by increases in other provinces and in other receipts in Madras.

CUSTOMS.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
				Budget.	Revised.	Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IMPORT DUTIES—						
Arms, Ammunition, and Military Stores ..	31,162	35,133	32,238	31,000	31,800	32,400
Liquors—Spirits ..	541,101	529,505	549,952	543,000	576,400	546,700
Other sorts ..	69,662	66,048	61,637	59,000	67,300	63,800
Articles of Food & Drink ..	..	18,871	299,515	292,000	314,100	312,300
Chemicals, Drugs, Medicines, etc. ..	450	3,498	52,740	91,000	93,000	97,200
Silver Bullion and Coin ..	..	3,637	349,192	250,000	311,300	250,000
Other Metals and Manufactures of Metals ..	..	36,220	206,723	206,600	232,900	224,900
Oils ..	202,309	263,868	323,727	369,000	426,500	397,700
Manufactured Articles ..	..	30,987	536,155	629,500	640,700	645,200
Raw Materials and Unmanufactured Articles ..	..	..	385,268	1,440,000	1,163,500	904,700
Cotton Goods ..	..	..	..	..	..	..
Total Import Duties ..	844,174	987,835	2,857,147	3,912,500	3,895,000	3,477,900
Excise Duty on Cotton Goods ..	..	..	10,392	75,000	66,500	115,000
EXPORT DUTIES—						
Rice ..	743,356	663,026	906,538	780,200	877,600	838,700
Land Customs and Miscellaneous ..	30,103	31,512	50,878	47,000	51,100	50,300
Grand Total ..	1,617,633	1,682,373	3,854,555	4,814,700	4,890,200	4,481,900
Charges ..	140,634	143,786	174,547	210,300	201,000	207,300

144. There has been a change in the law which affects the revenue under this head by the passing, on the 3rd February 1896, of Acts Nos. II and III of 1896. These Acts abolished the Import and Excise Duties at 5 per cent on cotton yarns, reduced the Import Duty on manufactured cotton goods from 5 per cent to 3½ per cent, and imposed an Excise Duty of 3½ per cent, on cotton goods of all counts manufactured in Indian mills. These measures involved a sacrifice of Revenue of about Rx. 500,000, that from the Import Duties being largely reduced, and that from the Excise Duties slightly increased; the increase in the amount of the Excise Duties will be somewhat larger in subsequent years than in 1896-97, as the issues from the mills in that year will to some extent be made from the exempted stocks which were ready for issue but not issued on 2nd February, as explained in paragraph 87 above.

A considerable portion of the Revenue thus remitted is made good by the growth of the Revenue from the duties on other articles than cotton. Kerosine Oil and Liquors and the

Export Duty on Rice have yielded a specially high revenue this year, and it is assumed that a part of the increase will be retained next year. The imports of silver have been higher than anticipated in the Budget Estimate, but as it is expected that they will decline, the revenue from silver is taken in the Estimate for 1896-97 at the same amount as in that for 1895-96. The Revenue is expanding satisfactorily under all the other heads, and credit is taken in the Estimate for 1896-97 to a moderate extent for the expansion.

The cost of the establishments for collecting the new duties was rather over-estimated in 1895-96, and the Estimate for 1896-97 is placed at a slightly lower figure.

ASSESSED TAXES.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
	Rx.	Rx.	Rx.	Budget.	Revised.	Rx.
				Rx.	Rx.	
Deduction by Government from Salaries, Pensions, and Interest payments..	416,786	435,138	459,557	448,800	456,100	456,000
Other Collections	1,289,355	1,304,033	1,348,503	1,350,400	1,382,600	1,387,200
TOTAL	1,686,141	1,739,171	1,808,060	1,799,200	1,838,700	1,843,200
Charges	30,171	31,060	29,771	31,500	29,900	31,400

145. The moderate but steady increase of Revenue under this head continues, Burma and the Central Provinces being the only provinces which do not share in the general progress.

A review of the history and progress of the assessed taxes for the eight years ending 1893-94 was published in the *Gazette of India* of the 23rd November last.

FOREST.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
	Rx.	Rx.	Rx.	Budget.	Revised.	Rx.
				Rx.	Rx.	
Revenue	1,591,332	1,723,022	1,631,548	1,642,200	1,686,500	1,732,300
Expenditure	835,225	906,407	913,449	935,100	940,900	1,045,800
NET	726,107	816,615	718,099	647,100	745,600	686,500

146. The Forest Revenue is developing satisfactorily everywhere except in the Central Provinces, the North-Western Provinces and Oudh, and the small provinces under the direct control of the Government of India. The larger contributions to the increases over the Budget Estimate of 1895-96 of Rx. 44,300 in the Revised Estimate for that year and of Rx. 90,100 in the Estimate for next year are—

	Revised Estimate, Budget Estimate, 1895-96, 1896-97.	
	Rx.	Rx.
Lower Burma	21,000	8,500
Upper Burma	28,400	33,400
Bengal	9,000	46,000
Punjab	11,600	8,500
Madras	18,000	14,600
Dombay	10,400	—7,900

It is not considered safe to count on the high receipts this year in Lower Burma and Bombay being repeated in 1896-97. The specially large increase in Bengal next year is the result of a contract to supply sleepers to the Rai Bareilly-Benares Railway: the collection of the sleepers has caused an increase in the expenditure in that Province in 1895-96.

As is usually the case, the Expenditure will be less than the Budget Estimate this year. The increase in the Estimate for 1896-96 is a necessary accompaniment of the increase in Revenue; but it will probably be found that the Local Governments have over-estimated their requirements.

INTEREST RECEIPTS.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
	Rx.	Rx.	Rx.	Budget.	Revised.	Rx.
				Rx.	Rx.	
India.. ..	330,418	358,521	306,121	795,900	798,000	339,600
England	24,543	10,041	3,789	5,000	13,000	5,000
Exchange	14,766	6,525	3,152	4,200	9,800	3,700
TOTAL	369,727	375,087	313,062	805,100	820,800	348,300

147. The increase in the Receipts in India in 1896-97 is due to the fact that the instalment of Rs. 40,000 of interest on the Kidderpore Dock Loan, payment of which was postponed for two years in 1894, will be payable next November.

The receipts in England vary with the amount of the Secretary of State's cash balance available for investment. But the larger part of the increase in the Revised Estimate of this year is explained by an exceptional receipt from a Railway Company credited under this head.

INTEREST EXPENDITURE.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
				Budget.	Revised.	
Interest on Debt—						
India	4,267,841	4,273,814	4,573,871	3,633,400	3,763,000	3,707,000
Deduct charge to—						
Irrigation	1,138,386	1,163,558	1,104,115	1,222,400	1,222,600	1,254,100
Railways	3, 69,522	3,316,574	3,517,197	3,687,400	3,681,800	3,926,900
Balance charged to						
Interest .. ..Rx.	-40,067	-238,318	-137,441	-1,276,400	-1,151,400	-1,474,000
England	2,433,406	2,509,280	2,611,921	2,658,100	2,622,700	2,656,400
Exchange .. ..Rx.	1,464,053	1,628,094	2,173,077	2,215,100	1,977,500	1,980,200
Interest on other Obligations—						
On Savings Bank Balances .. ..Rx.	339,362	367,066	296,068	336,700	306,900	328,800
Other items—						
including Exchange	177,419	183,347	179,492	182,000	183,700	185,300
TOTAL .. ..Rx.	4,374,263	4,446,369	5,124,017	4,115,500	3,912,400	3,676,700
Debt outstanding, March 31st—						
Sterling£	106,683,767	114,113,792	116,005,826	116,100,492	116,004,226	116,000,526
Rupee Debt—						
4 per cent. .. Rx.	100,471,572	100,706,332	5,556,948	103,455,778	5,436,816	107,507,640
3½ per cent. ..	52,180	3,551,280	95,492,040		96,104,500	
Other Debt	2,413,800	1,288,466	3,324,754		1,338,631	
Savings Bank Balances. ..	9,774,657	10,322,511	10,536,018	11,043,641	11,111,818	11,862,618

148. As stated in paragraph 95 above, the payments in India of Interest on Debt have been swelled this year by payment of arrears of interest due on discharged and converted 4 per cent paper. The estimate next year includes a small provision for the interest which will be payable for a fraction of the year on the intended new loan.

The Interest on Debt charged to Irrigation and Railways increases with the annual additions to the Capital Expenditure on which that charge is made.

The reduction in the Sterling Charges for Interest on Debt in 1895-96 has been explained in paragraph 106.

POST OFFICE, TELEGRAPH, AND MINT.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
POST OFFICE—						
Revenue	1,488,576	1,561,263	1,611,815	1,687,500	1,703,600	1,770,700
Expenditure	1,518,545	1,537,457	1,606,281	1,662,700	1,631,400	1,692,600
NET	- 29,970	+ 3,806	+ 25,534	+ 24,800	+ 71,800	+ 78,100
TELEGRAPH—						
Revenue Accounts—						
Revenue	937,743	959,096	978,697	1,035,800	1,086,800	1,106,400
Expenditure	673,039	681,782	732,041	769,900	758,700	795,200
NET	+ 264,704	+ 277,314	+ 246,656	+ 265,900	+ 318,100	+ 311,200
Capital Expenditure	202,034	217,351	75,904	171,100	166,000	192,800
MINT—						
Revenue	310,335	227,355	35,106	57,700	30,400	37,200
Expenditure	112,007	91,060	51,946	53,900	51,200	52,900
NET	+ 198,328	+ 136,275	- 16,840	+ 3,900	- 20,800	- 15,700

149. The Post Office and Telegraph Departments continue to make satisfactory progress, the net financial result in both Departments improving from year to year. As explained in paragraphs 88 and 121, the increase in the Telegraph receipts has been unusually large this year; and an unusually large increase of expenditure has had to be sanctioned in 1896-97.

150. Now that the Mints are closed, the only receipts of any importance are the percentage charged for coining British dollars (it covers the expenditure which the work involves), and the gain on copper coinage. The amount of silver presented at the Bombay Mint to be coined into dollars has been less than promised. As explained in paragraph 82, the gain on copper coinage, which depends on the amount of coin passed into circulation, is a fluctuating receipt, and is specially low this year: for next year the receipts have been placed at a slightly higher figure than in the Revised Estimate of 1895-96, but still considerably below the average.

The closing of the Mints has rendered possible a considerable reduction of the Expenditure, though not of course to the extent of the diminution in the receipts.

CIVIL DEPARTMENTS.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
				Budget.	Revised.	
General Administration { India ..	1,462,538	1,519,132	1,586,216	1,570,900	1,586,800	1,575,800
{ England ..	255,545	265,812	273,303	251,900	245,900	251,600
{ Exchange ..	153,742	172,742	227,384	209,900	185,400	187,500
Law & Justice { Courts ..	2,877,112	2,996,460	3,079,575	3,128,500	3,089,200	3,112,400
{ Jails ..	918,060	924,053	905,140	957,700	942,000	972,300
Police	3,873,845	3,919,785	3,989,003	4,097,100	4,009,800	4,112,900
Marine { Imperial (a) ..	703,088	595,675	581,281	611,400	615,400	578,400
{ Provincial ..	154,021	154,581	141,361	156,500	141,300	167,100
Education	1,437,024	1,471,761	1,511,223	1,567,300	1,539,000	1,648,100
Ecclesiastical	168,107	176,602	185,521	195,400	191,900	195,700
Medical	941,642	979,122	1,015,230	1,044,000	1,031,500	1,073,900
Political	842,117	965,828	897,584	1,057,000	1,067,700	980,600
Scientific and Minor Departments	473,271	492,267	501,384	511,500	512,800	542,200
Total Rx. ..	14,259,912	14,637,840	14,835,209	15,379,500	15,148,700	15,399,500

(a) Includes Upper Burma charges.

151. Most of the expenditure under this group is Provincial, and is of a kind which must increase with the increase in efficiency and working power of the administration. The rise in exchange has diminished the increase this year and next by reducing the amount payable as Exchange Compensation Allowance. The only other matter which need be separately noticed is that the political charges connected with the Chitral Relief Expedition and the subsequent occupation of Chitral and its communications have increased the political expenditure this year by about Rs. 20,000. The increase next year caused by the decision to occupy Chitral and its communications is estimated at Rs. 22,000. This is a permanent increase, which will continue in future years, though it may be possible to effect some reduction in the amount of it. There will also be new charges in 1896-97 of about Rs. 7,500 on account of the new political establishments in Waziristan and other places on the middle portion of the North-Western Frontier; this is in addition to the increased allowances to tribes on the Bannu and Derajat Frontier of Rs. 10,000, for which the Budget Estimate of 1895-96 made provision to the extent of Rs. 11,000.

MISCELLANEOUS CIVIL CHARGES.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
				Budget.	Revised.	
Territorial and Political Pensions	511,592	508,443	471,077	474,400	459,400	455,500
Civil (outlook and Absentee Allowances—						
India	1,315	1,518	1,271	1,000	1,100	1,100
England	207,526	197,521	220,651	218,000	224,000	226,000
Exchange	125,033	128,362	183,573	181,700	168,900	168,500
Superannuation Allowances and Pensions—						
India	881,190	910,547	944,865	962,600	968,700	997,900
England	1,810,546	1,784,051	1,788,908	1,812,500	1,825,300	1,846,500
Exchange	1,969,270	1,159,393	1,488,313	1,510,400	1,376,300	1,576,500
Stationery and Printing ..	647,973	683,181	695,189	697,600	712,100	715,500
Miscellaneous	233,075	273,831	271,823	215,600	229,100	242,800
Total Rx. ..	5,537,940	5,646,877	6,065,705	6,103,700	5,964,900	6,080,800

152. The general remarks regarding the heads included in this group made in previous Financial Statements need not be repeated. There is nothing requiring special remark this year.

FAMINE RELIEF AND INSURANCE.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Famine Relief	70,841	496	10,258	5,000	10,500	75,000
Construction of Protective Railways ..	984,469	1,060,954	556,867	....	534,800	473,500
Do. do. Irrigation Works	60,793	56,351	43,110	50,000	40,200	50,000
TOTAL ..	1,116,103	1,117,801	610,235	55,000	585,500	598,500
Net charge on account of the Bengal-Nagpur and the Indian Midland Rail- ways shown in the Rail- way Revenue Account ..	363,897	371,703	3-9,765	366,800	414,500	401,500
TOTAL EXPENDITURE CHARGEABLE TO THE FAMINE GRANT	1,500,000	1,489,569	1,000,000	421,800	1,000,000	1,000,000

153. The explanations required regarding this group will be found in paragraphs 1 to 7, 96, 126 and 127.

RAILWAY REVENUE ACCOUNT.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
STATE RAILWAYS—						
Gross Receipts	15,814,807	16,879,107	18,152,155	18,001,000	18,875,100	18,322,100
Working Expenses	7,944,868	8,263,975	8,791,081	8,697,000	9,033,700	9,010,800
Interest and other Charges—						
India Rx.	3,1-0,21	3,558,968	3,532,222	3,702,600	1,706,100	3,943,100
England Rx.	3,778,19	3,589,595	3,584,281	3,585,100	3,586,300	3,612,000
Exchange Rx.	2,152,7 1	2,332,751	2,982,068	2,987,800	2,704,100	2,692,600
Net Result "	-1,041,20	-666,180	-737,150	-970,400	-655,400	-936,400
GUARANTEED RAILWAYS—						
Net Traffic Receipts. Rx	3,244,111	3,883,812	3,050,311	3,495,000	3,270,000	3,233,000
Surplus Profits, Interest and other Charges—						
India Rx	614,029	607,755	637,554	620,200	537,500	632,400
England Rx	2,115,297	2,154,710	2,151,714	2,161,500	2,161,600	2,160,700
Exchange Rx	1,390,668	1,400,277	1,702,657	1,801,100	1,629,500	1,610,700
Net Result "	- 53,568	-778,938	-1,535,679	-1,077,600	-1,056,000	-1,170,800
Other Receipts	17,867	34,054	41,691	39,900	20,200	28,100
Other Charges	18,166	121,436	117,054	130,100	100,600	195,200
STATISTICS—						
State Railways—						
Capital Expenditure to March 31st—						
Expenditure by Gov ernment	110,202,627	114,277,052	118,718,037	122,616,552	122,881,737	128,879,437
Expenditure by Com- panies	23,513,050	24,261,335	24,937,633	25,673,335	25,988,335	28,980,133
Total	133,715,707	138,538,387	143,655,670	148,289,887	148,870,072	157,859,570
Miles open on 1st April..	13,106	13,461	13,806	14,166	14,146	14,872
Guaranteed Railways—						
Miles open on 1st April..	2,588	2,587	2,587	2,587	2,587	2,587

154. The variations in the Estimates of Receipts and Working Expenses of State Railways have been explained in paragraphs 90, 97, 116, and 128.

The Revised Estimate of net receipts on State Railways exceeds the Budget Estimate for 1895-96 by a small amount only, namely, Rx. 36,500. The small increase of the Interest charges in India in 1895-96 over the Budget Estimate is due to additional Capital Expenditure having been sanctioned after the issue of the Financial Statement; the difference would have been much larger but for the fact that in the Budget Estimate the Capital Expenditure to the end of 1894-95 was over-estimated by Rx. 189,115. The small increase in the Sterling Interest Charges is caused by the East Indian Railway having issued debentures for £150,000 at 2½ per cent. The Exchange on the Sterling payments of Interest is less by Rx. 288,500, due to the rise in the rate of exchange; this is the item which causes the bulk of the improvement of Rx. 315,000 in the net result of the working of State Railways.

In 1896-97 the net Receipts of State Railways are practically the same as in the Budget Estimate for 1895-96. The Interest Charges in India are greater by Rx. 210,500, caused by the progress of Capital Expenditure. The Sterling Interest Charges are greater by £28,900 in consequence chiefly of the issue of debentures by the East Indian Railway Company, the Bengal-Nagpore Railway Company, the Indian Midland Railway Company, and the Assam-Bengal Railway Company. The Exchange on Sterling Interest is less by Rx. 297,000; and thus large saving more than counterbalances the increases under the Interest Charges in India and England, and makes the net result better than that of the Budget Estimate of 1895-96 by Rx. 34,000.

155. The diminutions of the net Traffic Receipts of Guaranteed Railways this year and next have been explained in paragraphs 78 and 113; and the decrease in the payment of Surplus Profits in 1896-97 in paragraph 103: the Sterling Interest Charges remain practically the same. As in the case of State Railways, it is the reduction of the charge for Exchange—Rx. 171,300 in 1895-96 and Rx. 190,400 in 1896-97—which mainly accounts for the improvement of the net result of the working of Guaranteed Railways in the Revised Estimate for 1895-96 and which largely covers the falling off in the net receipts and the increase in the surplus profits in the Estimate of 1896-97.

156. The Railway Revenue on the whole shows fair progress from year to year. The Estimates of Revenue for 1896-97 have been framed with considerable caution, which is deemed necessary in view of the experience of this year, and of the fact that the failure of the winter rains in the north of India will cause scanty harvests, and will probably reduce the Traffic of the more important Railways.

IRRIGATION.

Irrigation.	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
				Budget.	Revised.	
MAJOR WORKS.						
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue .. { Direct Re-						
.. { cepts ..	1,510,730	1,319,685	1,370,587	1,350,300	1,265,200	1,743,700
.. { Land Revenue	722,306	746,926	776,139	929,700	856,100	929,900
Expenditure { Working Ex-						
.. { penses ..	793,951	788,957	799,759	813,200	791,400	820,700
.. { Interest ..	1,138,386	1,165,558	1,194,115	1,222,400	1,222,800	1,254,100
Net ..	+300,699	+142,006	+152,852	+244,400	+107,300	+598,800
MINOR WORKS.						
Receipts—Direct ..	185,866	199,798	192,089	204,300	203,800	209,700
Expenditure ..	1,004,112	908,052	954,906	1,014,900	1,000,300	1,128,800
STATISTICS OF MAJOR WORKS.						
Capital Outlay to March 31st	28,923,097	29,679,280	30,243,404	31,106,480	31,109,404	31,921,104

157. The figures in the above table and the explanations in paras. 80, 81 and 118 give all the information required regarding Major Irrigation Works. It need only be added that the decrease of Rx. 21,800 in the Revised Estimate of working expenses is due to the curtailment of expenditure in the North-Western Provinces and Oudh necessitated by the financial straits.

158. The receipts from Minor Works in 1896-97 are expected to be slightly higher (Rx. 5,400) than in 1895-96, owing to the current rain season in the North-Western Provinces and Oudh being favourable for canal irrigation. The expenditure of 1896-97 will exceed the Budget Estimate of 1895-96 by Rx. 118,900, owing chiefly to provision having been made for larger outlay on the Coom improvement scheme in Madras and for new irrigation works in Upper and Lower Burma.

159. The financial results obtained during 1893-94 and 1894-95 from Irrigation Works for which capital and revenue accounts are kept are given below :—

						1893-94.	1894-95.
MAJOR WORKS.						Rx.	Rx.
<i>Capital Outlay—</i>							
Direct and Indirect { During the year						780,660	695,032
.. .. { To end of year..						31,081,280	31,731,986
<i>Revenue Account—</i>							
Gross Revenue						2,130,271	2,182,413
Maintenance and Working						875,620	888,558
Net Revenue						1,254,651	1,293,855
Interest						1,165,554	1,194,115
Net Profit						89,097	99,740
Percentage of net Revenue of the year on the Capital Outlay to end of the year						4.04	4.08
MINOR WORKS.							
<i>Capital Outlay—</i>							
Direct and Indirect { During the year						85,512	70,581
.. .. { To end of year						4,821,615	4,849,733
<i>Revenue Account—</i>							
Gross Revenue						560,806	536,014
Maintenance and Working						226,781	262,070
Net Revenue						332,025	273,944
Percentage of net Revenue of the year on the Capital Outlay to end of the year						6.89	5.06

The figures in this Table are taken from the administrative accounts. On Minor Works interest on the Capital Outlay is not charged, as the Capital Expenditure is incurred from Revenue.

BUILDINGS AND ROADS.

		Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97. Budget.
					Budget.	Revised.	
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
MILITARY WORKS—							
In Upper Burma		169,437	150,448	90,467	91,800	81,800	85,400
Elsewhere		1,027,362	1,030,160	917,484	1,074,500	1,071,000	1,148,000
Deduct receipts		45,274	45,894	58,654	45,800	50,000	50,000
Net ..		1,151,525	1,134,714	948,297	1,120,500	1,102,800	1,183,400
CIVIL WORKS—							
<i>Imperial—</i>							
Expenditure		772,731	836,288	655,009	736,300	774,200	850,200
Receipts		56,438	59,251	69,365	62,300	61,900	59,300
<i>Provincial—</i>							
Expenditure		2,162,357	2,116,912	1,901,674	2,077,000	2,086,500	2,306,000
Receipts		285,329	292,660	295,474	275,800	302,000	274,400
<i>Local—</i>							
Expenditure		1,714,593	1,677,144	1,698,767	1,777,400	1,746,600	1,750,900
Receipts		266,147	276,546	276,984	263,500	284,800	290,900

160. The increases of Expenditure in 1896-97 have been explained in paragraphs 132 and 133.

ARMY SERVICES.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
				Budget.	Revised.	
EFFECTIVE SERVICES—						
<i>Regimental Pay and Allowances—</i>						
India Rx.	7,327,119	7,882,626	8,348,840	8,604,500	8,658,100	8,634,700
England £	1,327,172	1,070,151	1,100,282	1,100,000	1,053,500	1,048,000
Exchange R.	798,160	695,651	915,417	916,700	793,400	811,100
TOTAL .. "	9,452,751	9,655,731	10,364,539	10,621,200	10,505,000	10,533,800
Less—Receipts .. "	11,155	12,018	8,040	7,900	7,400	7,700
Net .. "	9,438,596	9,643,713	10,356,499	10,613,300	10,498,400	10,526,100
<i>Commissariat—</i>						
India Rx.	3,064,059	3,402,755	3,127,055	3,392,400	3,060,600	3,887,800
England £	42,567	30,864	22,720	19,700	21,400	16,600
Exchange R.	25,610	20,067	18,902	16,400	18,400	12,400
TOTAL .. "	3,732,236	3,453,676	3,169,577	3,429,000	3,103,400	3,916,800
Less—Receipts .. "	412,173	443,707	447,668	456,400	432,500	448,200
Net .. "	3,320,063	3,009,969	2,721,911	2,972,200	2,670,900	3,468,600
<i>Ordnance—</i>						
India Rx.	790,195	830,074	828,120	906,300	827,500	970,400
England £	598,772	537,264	330,784	48,000	340,500	387,800
Exchange R.	357,228	362,147	275,207	349,200	256,700	268,800
TOTAL .. "	1,746,195	1,729,485	1,434,111	1,874,500	1,424,700	1,647,000
Less—Receipts .. "	114,658	104,350	197,079	84,800	106,300	106,700
Net .. "	1,626,537	1,625,135	1,237,032	1,579,700	1,318,400	1,540,300
<i>Other Heads—</i>						
Expenditure .. Rx.	3,736,616	3,743,641	4,006,466	4,265,900	5,574,500	4,028,800
Receipts "	243,463	199,801	253,999	180,900	200,300	203,500
Net .. "	3,493,153	3,543,840	3,752,467	4,076,000	5,284,500	3,825,300
NON-EFFECTIVE SERVICES—						
India Rx.	931,156	938,666	903,410	922,400	912,600	919,500
England £	3,888,297	2,250,122	2,802,415	2,334,600	2,316,100	2,386,200
Exchange R.	1,436,860	1,462,276	1,915,573	1,945,500	1,746,300	1,763,900
TOTAL .. "	4,756,313	4,651,064	5,121,398	5,202,500	4,975,000	5,049,600
Less—Receipts .. "	79,871	90,350	103,913	102,300	114,200	113,000
Net .. "	4,676,442	4,560,714	5,017,485	5,100,200	4,860,800	4,936,600
GRAND TOTAL—						
India Rx.	15,539,091	15,964,836	16,245,960	17,070,500	18,208,200	17,480,100
England £	4,888,796	4,417,792	4,285,043	4,430,000	4,206,100	4,408,500
Exchange R.	2,941,221	2,870,969	3,565,488	3,892,100	3,170,600	3,286,300
TOTAL .. "	23,419,111	23,253,597	24,096,091	25,193,100	25,584,900	25,174,900
Less—Receipts .. "	861,320	850,226	1,010,197	851,600	950,700	878,100
Net .. "	22,554,791	22,403,371	23,085,894	24,341,500	24,634,200	24,296,800

161. The course of Army Expenditure follows the same general lines as in the last few years. The expenditure in India continues to increase and the Sterling Expenditure to decrease. The re-arming of the troops and batteries with new rifles and guns caused heavy expenditure on Military Stores which began in 1887-88, and the Sterling Expenditure increased from that year onwards to 1892-93, when it reached its maximum; since then it has declined, the re-arming having been completed. In the Revised Estimate for 1895-96 the Sterling Expenditure is less than the Budget Estimate of the year by £225,400: the Estimate for 1896-97, though it exceeds the Revised Estimate, is less than the Budget Estimate of 1895-96 by £22,000.

The increase of the Expenditure in India occurs this year and next in spite of the fact that one cause which has for many years past increased the expenditure has now turned in the other direction and effects a considerable saving: in the Exchange Compensation Allowances charged under Army the rise in the rate of exchange causes a saving, as compared with the Budget Estimate of 1895-96, of Rs. 53,700 in 1895-96, and of Rs. 130,200 in 1896-97, and in the pay of the British Troops the rise causes a saving in 1896-97 of Rs. 53,200. A fall in the prices of food-grains and fodder also secures a saving of Rs. 170,000 in 1895-96 and of Rs. 80,000 in 1896-97.

The particular causes which account this year and next for the increase of Army Expenditure in India, notwithstanding the savings just mentioned, are the Chitral Relief Expedition

in 1895-96, the completion of measures of preparation for Mobilisation in 1896-97, and in both years the permanent occupation of Chitral and its communications after the withdrawal of the Relief Force.

The total expenditure incurred in India in connection with the Chitral Relief Force is estimated at Rx. 1,734,700, of which Rx. 67,200 was incurred in 1894-95, Rx. 1,647,500 is expected to be spent in 1895-96, and Rx. 20,000 will remain over for payment in 1896-97. There will also be an expenditure of £16,000 in England this year to replace stores issued to the Relief Force. The occupation of Chitral and its communications will cost, under Army, this year Rx. 102,200 and next year Rx. 231,700. That occupation also involves additional expenditure under other heads of the Estimates.

The measures of preparation for mobilisation and the reasons for undertaking them have been described above in paragraph 45. The total cost of them in 1896-97 will be Rx. 494,900, of which Rx. 434,800 will be non-recurring initial expenditure and Rx. 60,100 recurring; in subsequent years the recurring charges, for the maintenance of transport animals and the replacement of stores, will be greater, the normal recurring charges for a full year being estimated at Rx. 129,700.

The rise in the rate of exchange causes a large saving in the Exchange on Sterling Expenditure: this saving is sufficient to reduce the total expenditure on the Army in 1896-97 to an amount slightly below the Budget Estimate of 1895-96.

The Revised Estimate of 1895-96 and the Budget Estimate of 1896-97 include Rx. 362,500 and Rx. 382,500 respectively on account of Extra Army Expenditure in Upper Burma.

SPECIAL DEFENCE WORKS.

162. The following table shows the expenditure on "Special Defence Works":—

	Rx.
To end of 1880-87	150,409
1888-87	325,026
1887-88	456,017
1888-89	789,595
1889-90	689,481
1890-91	471,837
1891-92	601,848
1892-93	458,060
1893-94	324,974
1894-95	217,867
1895-96, Budget Estimate Rx. 154,700; Revised Estimate ..	110,500
1896-97 „ „	57,500
	<u>4,076,714</u>

The expenditure on Special Defences has now been practically completed. The sum provided for expenditure in 1896-97 should be enough to complete the Special Defences programme as far as is considered necessary. The total expenditure falls short of the sum of Rx. 5,030,000 sanctioned for the Defences as it has been decided not to proceed at present with certain inland defences contemplated in the original programme.

It may be of interest to give a short general description of what has been accomplished, which will be enough to show how greatly this expenditure has added to the defensive strength of India.

The expenditure has sufficed to provide efficient coast defences, armed with modern breech-loading guns, for Aden, Karachi, Bombay, the Hooghly, and Rangoon; also to provide seven first class torpedo-boats, two torpedo gun-boats ("Assaye" and "Plassy"), a new armament for the turretships "Abyssinia" and "Magdala," and a number of armed guard-boats.

Inland, a large sum has been spent on defences and military establishments at Quetta, including an advanced position covering the place, strategic roads, and defences for various bridges, tunnels, etc., on the Sindh-Pishin Railway. The Indus crossings at Attock and Sukkur have been defended; an entrenched position has been formed at Rawal Pindi, and a defensible post at Multan; an arsenal has been established at Ferozepore; and a variety of minor works, such as defences for some important railway bridges and remodelling existing inland defences have been carried out.

SECTION V.—CAPITAL EXPENDITURE ON PUBLIC WORKS NOT CHARGED AGAINST REVENUE.

163. As explained in paragraph 205 of the Financial Statement of March 1895, the programme for Capital Expenditure as it then stood contemplated the expenditure of Rx. 4,400,000 in each of the years 1895-96 and 1896-97.

The importance attached to progress in the construction of railways subsequently led to additions to these amounts. The Budget Estimate of 1895-96, which was prepared for the sum named, was increased by grants equal to the expenditure proposed in the year on the Assam-Bengal Railway, and aggregating Rx. 1,124,100. This increased grant was distributed thus—

	Rx.
Railways	4,774,100
Irrigation Works	750,000

The Assam-Bengal Railway Company, however, has not been able to spend the whole of its grant, and the whole of the grant for Irrigation Works has not been spent. The Revised Estimate for 1895-96 accordingly amounts for Railways to Rs. 4,157,000, and for Irrigation Works to Rs. 705,000. Of the Railway Expenditure the sum of Rs. 534,800 is taken against the Famine Grant as Expenditure on Protective Railways.

The additions made in 1896-97 to the sum of Rs. 4,400,000 are—		Rs.
For the Assam-Bengal Railway	(this is in addition to an expenditure equivalent to £316,100 to be covered by additional capital and debentures which the Company will raise in England).	1,188,000
For the East Indian Railway	(this is in addition to expenditure equivalent to £414,700 to be covered by the estimated unexpended portion of the £150,000 debentures raised by the Company during 1895-96, and by £400,000 debentures to be issued by the East Indian Railway Company in England during 1896-97.)	112,200
For the Tinhoot Railway		400,000
For the Mandalay-Kunlon Railway		620,000

The total grant in 1896-97 thus becomes Rs. 6,730,200, which is thus distributed —

		Rs.
Railways		5,980,200
Irrigation Works		750,000

Of the Railway Grant Rs. 473,500 is shown against the Famine Grant as expenditure on Protective Railways.

Even the above total does not exhaust the expenditure on the construction of Railways contemplated next year. The following further lines are also to be constructed through the agency of Companies.—

		Probable Approximate Expenditure in 1896-97. Rs.
Extensions of the Bengal-Nagpur Railway to Madnapur, Calcutta, and Cuttack		1,578,600
An extension of the Indian-Midland Railway from Saugor to Katni		886,400
Extensions of the Bengal and North-Western Railway to Benares		600,000
The Southern Punjab Railway from Delhi to Samasata		1,000,000
The South Behar Railway		240,000
The Ahmedabad-Parantij Railway		124,000
Total		<u>4,378,000</u>

These Companies are all either guaranteed or assisted by the Government.

Including the expenditure by the Assam-Bengal and the East Indian Railway Companies from Capital raised in England, the total of the programme for Capital Expenditure on Railways and Irrigation Works in 1896-97 accordingly exceeds twelve crores of rupees.

48.—STATE RAILWAYS—CONSTRUCTION.

164. The Budget grant for 1894-95 amounted to Rs. 3,450,000 as under —

		Rs.
Amount provided under "Not charged to Revenue"		4,000,000
Deduct—Provision for Irrigation Works		550,000
Leaving for Railways under 48		<u>3,450,000</u>

The Revised Estimate for 1894-95 provided for a total expenditure of Rs. 4,610,000 as under —

		Rs.
Amount provided under "Not charged to Revenue"		5,200,000
Deduct—Provision for Irrigation Works		590,000
Leaving for Railways under 48		<u>4,610,000</u>

against which the actual expenditure incurred amounted to Rs. 4,408,953, thus falling short of the Revised Estimate by Rs. 201,047 and exceeding the Budget provision by Rs. 958,953. Of moneys placed at his disposal up to 30th November 1894 (date of despatch of indents from India), the Secretary of State was unable to spend £123,789, which sum, with exchange and charges upon it, amounted to Rs. 227,913.

165. The amounts provided for Railway Construction this year and next are, as explained above, Revised Estimate, 1896-96, Rx. 4,157,000, and Budget Estimate, 1896-97, Rx. 5,980,200, the distribution of which is as follows :—

	Revised Estimate, 1896-96.	Budget Estimate, 1896-97.
	Rx.	Rx.
<i>Expenditure by State Agency—</i>		
<i>Open lines—</i>		
North-Western	199,100	288,900
Oudh and Rohilkhand, including Lucknow-Rae-Bareilly and Bareilly-Rampur-Moradabad	135,900	83,800
Eastern Bengal	141,600	407,500
Burma	—11,000	42,800
Warora Colliery	—7,000	13,500
Umaria Colliery	5,800	5,400
Frontier Railway Reserve Material	2,300	400
Petroleum operations, Baluchistan	—500	..
Bellary-Kistna	100	..
Total	465,800	843,300
<i>Lines under construction—</i>		
East Coast, including Bezwada Extension	690,000	197,800
Mu Valley	121,900	100,000
Mandalay-Kunlon	50,000	620,000
Rae-Bareilly-Benares	60,000	240,000
North Western Railway—Gradient Improvement Works	8,900	—10,000
Mail-Attock	259,800	300,000
Mushkaf-Bolan	208,200	195,000
Kotri-Rohri	675,700	511,000
Wazirabad-Lyallpur	207,100	92,500
Cawnpore-Lucknow-Gogra (Linking up scheme)	110,200	8,600
Bezwada-Madras	140,000	800,000
Total	2,526,800	3,055,900
TOTAL STATE AGENCY	2,992,600	3,899,200
<i>Expenditure by Agency or Companies—</i>		
<i>Open lines—</i>		
East Indian	555,000	850,000
Rajputana-Malwa system	104,200	98,900
Tirhoot	60,300	32,500
Bhopal	5,100	3,000
Wardha Coal	700	7,500
Dhond and Manmad	21,600	4,000
South Indian	45,000	50,000
Gantakal-Mysore Frontier	2,000	4,000
Total	793,900	1,047,900
<i>Lines under construction—</i>		
Godhra-Rutlam	31,600	..*
Assam-Bengal { Land Part I	85,000	150,000
{ Construction Part II	1,353,300	1,600,000
Rutlam-Ujjain	131,600	47,500
Bezwada-Madras (Madras-Ennore Section)	45,000	..
Tirhoot Railway extensions .. .. .	..	400,000
Total	1,644,500	2,197,500
Total Companies' Agency	2,438,400	3,245,400
TOTAL ALLOTMENTS	5,431,000	7,144,600
Adm—Reserve	86,600	92,100
Total	5,467,600	7,236,700
<i>Deduct—Amount provided for East Indian Rail- way from debentures raised by</i>		
Company	425,000	737,800
Subscribed capital and debentures of the Assam- Bengal Railway Company	976,300	552,000
	1,221,300	1,289,800
GRANT AVAILABLE	4,246,300	5,946,900
Stores	—80,300	33,800
	4,157,000	5,980,200

* Included with Rajputana-Malwa Railway system.

49.—IRRIGATION—CONSTRUCTION.

166. The figures of the Accounts and Estimates for Capital Expenditure on Irrigation Works not charged to Revenue are—

Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96. Budget.	1895-96. Revised.	1896-97. Budget.
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
531,091	631,684	594,145	700,000	705,000	750,000

The difference of Rx. 5,000 between the Budget and Revised Estimates of 1895-96 was transferred from the extra grant made for railways in the course of the year. The Budget grant provides for an increased allotment in the North-Western Provinces and Oudh.

SECTION VI—WAYS AND MEANS.

HOME TREASURY.

167. The following are the usual details of the Home Treasury transactions :—

	Budget, 1895-96.	Revised, 1895-96.	Budget, 1896-97.
RECEIPTS.	£	£	£
Council Bills	17,000,000	18,300,000	16,500,000
Permanent Debt incurred .. .. .	.....	.....	2,400,000
Capital Receipts from Railway Companies.. ..	3,311,500	794,900	2,052,000
Deposits and Advances, net	—1,300	—4,300	4,900
Add—Opening Balance	2,446,164	2,503,124	3,794,724
Total	22,756,364	21,593,724	25,651,624
OUTGOINGS.			
Excess of Expenditure over Revenue	15,739,600	15,490,700	15,735,300
Expenditure not charged to Revenue	849,600	708,000	1,247,100
Permanent Debt discharged .. .. .	.....	1,600	2,313,700
Issues to Railway Companies on Capital Account	3,733,700	927,800	3,580,100
On account of Remittances from India, net	757,000	670,900	311,600
Add—Closing Balance	1,676,464	3,794,724	2,463,324
Total	22,756,364	21,593,724	25,651,624

168. In the Budget Estimate of 1895-96, the net disbursements of the Home Treasury were taken at £17,769,700; it was proposed to provide £17,000,000 of this by the sale of Bills on India, and to meet the balance, £769,700, by a reduction of the cash balances. According to the Revised Estimates the net disbursements will be £17,008,400, an amount practically equal to the original estimate of drawings of the year, and no encroachment on the cash balances would be necessary even if the Secretary of State's drawings were limited to about £17,000,000. The Secretary of State has, however, taken advantage of the trade demands to increase his drawings in 1895-96 by a corresponding reduction in the amount that would otherwise have been drawn in 1896-97. The total drawings in the current year are now expected to be £18,300,000 and the cash balances on 31st March 1896-97 to be £2,118,280 in excess of the Budget Estimate.

169. No addition to the sterling debt has been made in 1895-96, but in accordance with the intention announced in paragraph 237 of the last Financial Statement, a temporary loan of £2,000,000 was raised in the year to repay that amount of India Bills due for repayment on the 12th May 1895. The India Bills were issued in May 1895, having a currency of 12 months. They were taken up at a price which results in an average rate of interest of 4½s. 7d. per cent. per annum.

170. The net issues to Railway Companies in England in 1895-96 are now estimated to be £132,900 against £422,200 entered in the Budget Estimate, showing a reduction of £289,300. The following are the details :—

RECEIPTS.	Budget.	Revised.
Subscribed capital—	£	£
(a) State Lines	1,701,200	783,300
(b) Guaranteed Lines	1,607,300	..
Miscellaneous	3,000	11,600
Total	3,311,500	794,900
ISSUES.		
For discharge of debentures—		
(a) State Railways	1,171,200	..
(b) Guaranteed Lines	1,607,300	..
For Stores, Establishment Charges, etc.—		
State Railways	325,100	359,100
Guaranteed Lines	630,100	563,700
Total	3,733,700	927,800

It was intended to replace Indian Midland Railway Debentures for £1,171,200 and Great Indian Peninsula and Madras Railway Debentures for £1,607,200 by fresh capital, but the debentures have been renewed. On the other hand, the Revised Estimate includes a receipt of £250,700 raised by the Indian Midland Railway Company for expenditure on the Saugor-Katni Railway.

The Estimates of the demands of the Companies for Stores, Establishment Charges, etc., have proved too high, except for the Bengal Central, the Bombay, Baroda and Central India, the Bengal-Nagpur and the Indian Midland Railways. The increase in the case of the last two lines is due to expenditure on the Cuttack-Midnapore-Siml and the Saugor-Katni lines.

171. The reduction in the net Remittances to India of £38,100 is the difference between an increase in the receipts of £210,300 and an increase in the total payments of £124,200. The more important items of increase in the receipts are—

- (1) £149,200 paid by the East Indian Railway Company which issued debentures for £150,000 under the authority of the East Indian Railway Company's Act, being local Act of Parliament 58 and 59 Vict., Cap. 20.
- (2) £32,000 on account of remittances of officers and men of the Hongkong Regiment and Asiatic Artillery; and
- (3) repayment, to the extent of £11,000, of advances at Zanzibar in connection with the Uganda Administration.

As regards the payments, the advances for the purchase of stores for the East Indian and the Rajputana-Malwa Railways are expected to exceed the Budget Estimate by £214,500, but this excess is counterbalanced to some extent by smaller family and miscellaneous remittances to England through Government.

172. The net disbursements at the Home Treasury in 1896-97, excluding Loans and Council Bills, are estimated at £17,917,200, against £17,769,700 in the Budget Estimate of 1895-96. The Secretary of State's present estimate of drawings in 1895-96 exceeds the requirements of the year by about £1,300,000, and this excess diminishes the requirements in 1896-97. It is therefore the present intention of the Secretary of State to draw in 1896-97 £18,500,000 only by Bills on India.

173. No increase in the sterling debt in 1896-97 is contemplated at present, but it is intended to issue India Stock for £2,400,000 in order to discharge £2,000,000 India Debentures falling due on the 16th August 1896, and £313,700 South Indian Railway Debentures falling due on the 1st July 1896. It is also intended to issue India Bills for £2,000,000 to repay the same amount of Bills falling due on the 11th of May 1896.

174. It should be understood that in stating the present intentions of the Secretary of State no sort of pledge is given that he will adhere to the programme.

INDIA.

175. The following is a summary of the Estimate of Ways and Means in India :—

	1895-96.		1896-97.
	Budget.	Revised.	Budget.
	Rx.	Rx.	Rx.
RECEIPTS.			
1. Excess of Revenue in India over the Expenditure charged against it	28,502,100	28,122,100	27,928,300
2. Rupee Loan .. .. .	....	....	4,000,000
3. Increase of the Unfunded Debt, mostly Savings Bank Deposits, net	522,300	653,500	831,100
4. Other items, net	754,300	1,220,200	474,500
5. <i>For Remittances to Secretary of State, net</i>	754,500	693,900	295,500
<i>Add—Opening Balance</i> ..	22,070,488	22,529,488	16,500,488
Total ..	53,612,688	53,219,188	50,029,888
OUTGOINGS.			
6. Excess Expenditure charged to Provincial Balances	623,300	—383,000	886,400
7. Expenditure not charged to Revenue	2,842,400	3,085,400	4,080,000
8. Rupee debt discharged	890,100	591,100	275,000
9. Loans to Municipalities, etc., net	513,400	297,400	406,100
10. <i>Issues on Capital Account to Railway Companies, net.</i>	196,800	141,200	1,526,400
11. Council Bills— <i>Sterling Amount</i>	17,706,800	18,743,700	16,503,400
12. <i>Do, Exchange</i>	14,777,200	14,239,900	12,266,600
<i>Add—Closing Balance</i> ..	16,062,688	16,500,488	14,055,988
Total ..	53,612,688	53,219,188	50,029,888

The headings in italics are connected with, and explained by, the corresponding figures of the Secretary of State's account in England. The others refer to purely Indian transactions.

176. The net transactions of the year 1895-96 as now estimated reduce the cash balances by Rs. 6,029,000 as compared with the reduction of Rs. 6,616,800 anticipated in the Budget Estimate. This improvement of Rs. 587,800 is the balance of a number of differences. There were larger issues from treasuries in consequence of the additions to the Railway Capital expenditure as already explained in paragraph 160, and of the increased payments for Council Bills. On the other hand, the net result of the deposit and loan transactions did not reduce the balances to the extent anticipated. The year is now expected to close with a cash balance of Rs. 16,500,468.

177. The large excess of the cash balances in India over our requirements caused by the failure to sell Council Bills in 1893-94 has now been exhausted, and the Government of India are obliged, with effect from the year 1896-97, to have recourse to the usual rupee loan for Public Works. The total estimate of capital expenditure of Government not charged to Revenue amounts to Rs. 6,258,700 including Rs. 1,198,000 on account of the Assam-Bengal Railway, Rs. 112,200 for the East Indian Railway, and Rs. 400,000 for the Tirhoot Railway extension. In addition to this, we have undertaken to advance in 1896-97 Rs. 1,150,000 to the Indian Midland and Bengal-Nagpur Railway Companies, as explained in paragraph 181 below, for expenditure on new extensions through their agency. The total of the Government outlay and advances to Companies above mentioned amounts to Rs. 7,408,700. This demand we propose to meet by a new rupee loan of Rs. 4,000,000, and by a reduction in the cash balances in India of Rs. 2,444,500. The payments of Council Bills in 1896-97 as entered in the Estimates will be Rs. 28,806,000 including Exchange or Rs. 3,684,000 less than the corresponding figure in the Budget Estimates of 1895-96.

178. The Government of India require a minimum cash balance of between eight and nine crores distributed over all the Treasuries in India in November and December, and the amount of the new loan has been fixed at Rs. 4,000,000 as it is estimated that that sum will be required in order to prevent the balance on 30th November 1896 falling below the minimum. Although it is the present intention of the Government of India to raise a loan of four crores in 1896-97, full liberty is reserved, as usual, to alter the programme as now announced to any extent that may be considered desirable.

179. The following table gives the details of the transactions of Savings Banks during the last few years and the estimated transaction for 1895-96 and 1896-97 :—

YEAR.				Net additions to deposits cash.	Interest.	Total addition.
				Rx.	Rx.	Rx.
1887-88	..	..	..	656,800	224,000	880,800
1888-89	..	..	..	685,200	261,800	947,000
1889-90	..	..	..	362,900	272,200	635,100
1890-91	..	..	..	280,700	279,700	560,400
1891-92	..	..	..	517,900	806,200	1,324,100
1892-93	..	..	..	548,900	338,400	887,300
1893-94	..	..	..	179,900	368,000	547,900
1894-95	..	..	..	84,500	297,000	381,500
1895-96 Budget	..	..	..	102,800	686,700	789,500
1895-96 Revised	..	..	..	266,900	308,900	575,800
1896-97 Budget	..	..	..	422,000	328,800	750,800

As explained in paragraph 244 of the last Financial Statement, the reduction in the Savings Bank rate of interest from 3½ per cent. to 3¼ per cent., which took effect from the 1st of April 1894, checked the increase in the deposits. The check appears to have been temporary only, and the deposits now show a tendency to increase. The figures for deposits, including interest, in the above table include Rs. 89,300 in the Revised Estimate of 1895-96 and Rs. 94,400 in the Budget Estimate of 1896-97 on account of the deposits of Provident Institutions.

180. The net issues on account of loans in 1895-96 are now expected to be Rs. 297,400 against Rs. 513,400 entered in the Budget Estimate, a reduction of Rs. 216,000. This reduction is made up of an increase in the recoveries of Rs. 54,200 and a decrease in the advances of Rs. 161,800. As usual, the Provincial Governments did not fully utilise their allotments; the largest lapses occur in the North-Western Provinces and Oudh, Bengal and Bombay. On the other hand, the Revised Estimate includes an additional allotment of Rs. 37,800 made during the year for expenditure on the Madras Harbour Works. Provision has been made in the Budget Estimate of 1896-97 for net issues on account of loans to the extent of Rs. 406,100. The amount includes a special provision of Rs. 50,000 in Madras for advances to cultivators in connection with the early occupation of waste lands commanded by the Periyar Irrigation Project, and Rs. 40,000 on account of advances in parts of the North-Western Provinces and Oudh affected by the recent scarcity.

181. This head shows the operations of Railway Companies upon their deposit accounts. The net withdrawals in India in 1896-97 will be specially large, as it has been arranged to supply from Government balances Rs. 750,000 to the Bengal-Nagpur Railway for expenditure on the Cuttack-Midnapore-Sini Extension, and Rs. 400,000 to the Indian Midland Railway for expenditure in India on the Sangor-Katni Section of the line. During the course of the year a question has been raised whether some of the Railway Companies should not be allowed to raise a portion of their capital in India by means of rupee-debentures on the guarantee of the Government. On a consideration of all the factors of the problem and especially in view of the limited amount of capital in India available for investment it has been decided, for the present, in the interest as well of the Railway Companies as of the Government, that, so long as the conditions of the Indian money market remain as they now are, all money which it is decided

to raise in rupees in India for railway construction, with the exception of such advances as may be taken by the State or by Companies. It is in accordance with this decision that the amount has been made for the advances by the Government of the amounts mentioned above.

182. The capital expenditure on the East Indian Railway has hitherto been met out of the ordinary allotment for State outlay on railway construction. The total amount of this allotment is fixed from year to year in accordance with the recommendations of the Railway Committee of 1884, and in distributing the amount at their disposal the Government are not obliged to consider the urgency of the various demands made upon their limited resources. It has not therefore been found practicable to allot, in recent years, for expenditure on the East Indian Railway and its extensions, the full amount that have been considered requisite for the proper development of the undertaking. To meet this deficiency applications were made to Parliament for the necessary authority, and under an Act of Parliament of 1893, power has been obtained by the Company to raise, with the previous sanction of the Secretary of State, funds required for the improvement and extension of the East Indian Railway by the issue of debentures or debenture stock on such conditions as may be approved by him. In exercise of this power, the Company raised £150,000 in 1895-96 by means of debentures bearing interest at 2½ per cent., and provision has been made in the Budget Estimate for the raising of £250,000 in 1896-97. In addition to expenditure out of capital raised under the newly conferred power, the Estimates provide for Expenditure on the line by the Government of Rs. 1,24,000 in 1896-97.

SECTION VII.—SUMMARY.

183. The principal features in this statement are—

- (1) The Accounts of 1894-95 have closed with a surplus of Rs. 553,119, after providing for the expenditure of Rs. 556,867 involved in raising the Famine Grant to Rs. 1,00,000.
- (2) The Revised Estimates of 1895-96 show a surplus of Rs. 941,194, being an increase of Rs. 905,200 over the surplus entered in the Budget Estimate of the year. The partial restoration of the Famine Grant to the same extent as in 1894-95 has added Rs. 534,800 to the expenditure. The Chitral Expedition is expected to cost this year Rs. 1,647,500, while the Budget Estimate made a provision of only Rs. 1,00,000 for preparations. The contributions, aggregating Rs. 405,000, which were taken from Provincial Governments in 1894-95 have been refunded. The rise in the rate of exchange from 13-09½ to 13-68½, the rupee secures a saving of Rs. 1,22,500 in the Exchange on sterling payments. The Opium Revenue has been higher than the Budget Estimate by Rs. 1,86,500, and the Opium Expenditure in India is only Rs. 676,600. The Revenues generally have improved, and the Expenditure, other than that above mentioned, has been kept well below the Budget Estimate.
- (3) The Budget Estimates of 1896-97 show a surplus of Rs. 463,100.
- (4) The Cotton Duties have been reduced from 5 to 3½ per cent., involving a loss of Revenue of about Rs. 500,000. The Famine Grant is continued at the amount of Rs. 1,00,000, involving an additional charge of Rs. 478,500. An expenditure of about Rs. 80,000 on measures of preparation for mobilisation has been sanctioned. There is a moderate increase in ordinary Expenditure.
- (5) In other respects the Revenues generally show a large improvement as compared with the Budget Estimates of last year. And the rise in the rate of exchange from 13-09½ to 13-75½, the rupee secures the large saving of Rs. 1,382,500 in the direct charge for Exchange. The rise in exchange also effects considerable savings in the pay of the British Troops and in Exchange Compensation Allowances.
- (6) The Expenditure on Railway (Capital Account), including East Indian and Assam-Bengal, will be Rs. 5,378,300 in 1895-96 and Rs. 7,270,000 in 1896-97. These amounts are in addition to advances of Rs. 103,600, and Rs. 1,150,000 for expenditure on Railway Construction by the Bengal-Nagpur and Indian Midland Railway Companies, and to the expenditure, from their own funds, of Companies guaranteed or assisted by the Government.
- (7) It is expected that the Secretary of State will sell Council Bills for £15,000,000 in 1895-96 and for £16,500,000 in 1896-97. He intends to borrow in 1896-97 £24,000,000 by the issue of India Stock to discharge certain debentures falling due, and £25,000,000 by the issue of India Bills to replace India Bills of that amount falling due in May. These announcements are accompanied by the usual reservation of entire liberty to the Secretary of State to vary the amounts to be obtained by bills or raised by loans as he may find occasion.
- (8) It is intended to issue a rupee loan of four crores in 1896-97. Full liberty is however reserved to the Government of India to vary this intention in any way and to any extent which may be found expedient.
- (9) The position generally is much more hopeful than it was last year.

GENERAL STATEMENT OF THE ACCOUNTS AND ESTIMATES DISBURSEMENTS OF THE GOVERNMENT

	For details vide Statement.	RECEIPTS			
		Accounts, 1894-95.	Budget Estimate, 1895-96	Revised Estimate, 1895-96.	Budget Estimate, 1896-97
Revenue—		R\	R\.	Rx.	R\
Principal Heads of Revenue—					
Land Revenue A		25,108,272	26,469,800	26,192,500	26,093,300
Opium		7,323,757	6,960,600	7,057,100	6,909,300
Salt		8,665,749	8,691,300	8,795,000	8,700,000
Stamps		4,625,680	4,645,200	4,721,000	4,732,700
Excise		5,527,878	5,531,300	5,717,700	5,744,700
Customs		3,854,955	4,814,700	4,890,200	4,481,900
Other Heads		8,179,031	8,307,300	8,451,200	8,566,300
Total Principal Heads .. Rx		63,585,121	65,228,000	65,832,700	65,214,200
Interest A		815,062	805,100	820,800	848,300
Post Office, Telegraph, and Mint		2,645,614	2,781,000	2,820,800	2,914,300
Receipts by Civil Departments		1,638,960	1,630,200	1,677,000	1,657,800
Miscellaneous		1,227,019	953,900	1,077,800	975,900
Railways		21,241,160	21,580,800	21,674,300	21,584,200
Irrigation		2,338,815	2,484,300	2,325,100	2,383,300
Buildings and Roads		692,477	652,400	688,700	664,600
Receipts by Military Department		1,010,197	851,600	950,700	873,100
Total Revenue.. Rx ..		95,187,429	96,924,300	97,877,900	97,620,700
Debt, Deposits, and Advances—					
Permanent Debt (net incurred) C		4,893,602	...	...	3,811,300
Unfunded Debt (net incurred)		212,792	522,800	653,500	831,100
Deposits and Advances (net)		622,431	...	...	...
Loans and Advances by Imperial Govern- ment (net Receipts)		96,682	...	...	57,900
Remittances (net)	683,000	...
Secretary of State's Bills drawn		16,905,102	17,000,000	18,300,000	16,500,000
Total Receipts.. ..		117,847,298	114,446,600	117,514,400	118,821,000
Balance on 1st April—India .. Rx ..		25,595,588	22,679,488	22,529,488	16,500,488
England £		1,300,564	2,446,184	2,503,124	3,784,724
GRAND TOTAL. ..		144,743,450	139,572,252	142,547,012	139,116,212

1897]

FINANCIAL STATEMENT, 1896-97

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OF THE REVENUE AND EXPENDITURE AND RECEIPTS AND OF INDIA, IN INDIA AND IN ENGLAND

	1896-97	1895-96	1894-95	1893-94
Expenditure—				
Direct demands on the Revenues	11,752,061	11,200,500	10,277,000	10,131,800
Interest ..	5,124,117	4,100,000	3,042,500	2,400,000
Post Office, Telegraph, and Mining ..	2,400,170	2,200,000	2,000,000	1,700,000
Salaries and Expenses of Civil Dept. ..	14,800,000	14,000,000	13,000,000	12,000,000
Miscellaneous Civil Charges ..	1,500,000	1,200,000	1,000,000	900,000
Famine Relief and Insurance	10,000,000	8,000,000	7,000,000	6,000,000
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) ..	10,000,000	8,000,000	7,000,000	6,000,000
Railway Revenue Account ..	2,000,000	1,800,000	1,600,000	1,400,000
Irrigation ..	1,000,000	900,000	800,000	700,000
Buildings and Roads ..	1,000,000	900,000	800,000	700,000
Army Services ..	1,000,000	900,000	800,000	700,000
Special Defence Works ..	1,000,000	900,000	800,000	700,000
Total Expenditure, Imperial & Provincial Rx.	97,58,170	87,01,400	78,00,000	70,00,000
Add—Provincial Surpluses that is portion of Allotments to Provincial Governments not spent by them in the year ..	13,912			
Deduct—Provincial Deficits that is, portion of Provincial Expenditure defrayed from Provincial balances ..	75,000			
Total Expenditure charged against Revenue Rx.	21,491,310	20,073,000	18,000,000	16,000,000
Expenditure not charged to Revenue—				
Capital Outlay on Railways and Irrigation Works ..	4,410,231	4,400,000	4,227,200	4,227,200
Debt, Deposits, and Advances—				
Permanent Debt (net Discharged)	0	0	0	0
Temporary Debt (net Discharged)	1,000,000	0	0	0
Deposits and Advances (net) ..	0	0	0	0
Loans and Advances by Imperial Government (net Advances) ..	0	0	0	0
Loans & Advances by Provincial Governments (net Advances) ..	271,921	16,000,000	2,000,000	1,000,000
Capital of Railway Companies (net Payments) ..	650,112	610,000	277,100	0
Remittances (net) ..	4,521	2,500	0	0
Secretary of State's Bills paid ..	15,770,531	17,700,000	18,000,000	18,000,000
Total Disbursements ..	119,600,834	121,803,000	120,227,200	122,000,000
Balance on 31st March—India ..	22,52,148	16,062,000	1,000,000	1,000,000
England ..	2,503,124	1,600,000	2,000,000	2,000,000
Grand Total	144,713,150	13,000,000	11,000,000	1,000,000
Revenue ..	95,107,429	87,000,000	78,000,000	70,000,000
Expenditure chargeable thereon ..	84,491,710	87,000,000	78,000,000	70,000,000
Surplus ..	6,311,119	0	0	0

A.—STATEMENT OF THE REVENUE OF

HEADS OF REVENUE.	ACCOUNTS, 1894-95.					REVISED ESTI		
	India.		England.	Exchange. 13-100%.	Total.	India.		England.
	Imperial.	Provin- cial and Local.				Imperial.	Provin- cial and Local.	
Principal Heads of Revenue—	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.	£
I.—Land Revenue	16,578,796	8,831,476	..	..	25,408,272	16,242,800	9,949,700	..
II.—Opium	7,323,757	..	..	..	7,323,757	7,057,100	..	..
III.—Salt	8,630,126	35,623	..	..	8,665,749	8,757,100	37,900	..
IV.—Stamps	1,223,817	3,461,868	..	..	4,625,680	1,250,200	3,475,500	..
V.—Excise	4,186,525	1,341,151	..	..	5,527,676	4,332,200	1,385,500	..
VI.—Provincial Rates	3,905	3,537,249	..	..	3,541,154	4,100	3,695,400	..
VII.—Customs	3,830,831	24,124	..	..	3,854,955	4,861,100	29,100	..
VIII.—Assessed Taxes	1,034,588	773,472	..	..	1,808,060	1,047,800	790,900	..
IX.—Forest	933,131	692,417	..	..	1,631,548	975,500	711,000	..
X.—Registration	210,449	207,751	..	..	418,200	214,300	211,500	..
XI.—Tributes from Native States	780,070	..	..	..	780,070	800,700	..	..
Total..	44,730,995	18,845,126	..	..	63,585,121	45,542,900	20,289,800	..
XII.—Interest	661,875	146,248	3,789	3,152	818,062	634,700	163,300	13,000
Post Office, Telegraph & Mint—								
XIII.—Post Office	1,623,409	8,406	..	..	1,631,815	1,694,300	9,300	..
XIV.—Telegraph	970,611	..	4,414	3,672	978,687	1,076,800	..	5,700
XV.—Mint	35,067	..	21	18	35,106	30,400	..	..
Total..	2,629,087	8,406	4,435	3,690	2,645,618	2,801,500	9,300	5,700
Receipts by Civil Departments—								
XVI.—Law and Justice { Courts ..	19,935	350,547	..	..	370,482	21,000	359,100	..
XVII.—Police	36,539	272,339	..	..	308,878	40,300	277,900	..
XVIII.—Marine	16,575	389,647	..	..	406,222	17,100	395,000	..
XIX.—Education	26,189	128,694	..	..	154,883	18,300	144,900	..
XX.—Medical	1,860	212,174	..	..	214,034	2,100	218,800	..
XXI.—Scientific and other Minor	218	77,843	1,878	1,563	81,502	400	80,500	1,700
Departments	10,025	82,246	574	311	92,959	11,000	89,800	800
Total..	111,344	1,513,480	2,352	1,874	1,628,960	108,200	1,565,300	2,000
Miscellaneous—								
XXII.—Receipts in aid of Super- annuation, &c.	162,431	47,524	94,108	78,266	382,359	155,800	45,500	96,500
XXIII.—Stationery and Printing ..	33,008	52,209	..	..	85,212	33,300	54,900	..
XXIV.—Exchange	227,675	..	..	..	227,675	188,400	..	..
XXV.—Miscellaneous	186,265	333,793	4,757	3,958	531,773	101,200	325,800	3,200
Total..	612,374	433,526	98,865	82,264	1,227,019	476,700	426,200	98,700
Railways—								
XXVI.—State Rys. (Gross Receipts)	17,077,301	1,074,433	230	191	18,152,155	17,252,500	1,122,200	200
XXVII.—Guaranteed Companies (Net Traffic Receipts)	3,050,311	..	..	..	3,050,311	3,270,900	..	..
XXVIII.—Subsidized Companies (Re- payment of Advances of Interest)	41,634	..	..	..	41,634	28,200	..	..
Total..	20,169,306	1,074,433	230	191	21,244,180	20,551,700	1,122,200	200
Irrigation—								
XXIX.—Major Works: Direct Re- ceipts	654,814	715,773	..	..	1,370,587	737,300	507,900	..
Portion of Land Revenue due to Irrigation	776,139	..	..	..	776,139	856,100	..	..
XXX.—Minor Works and Naviga- tion	40,828	151,261	..	..	192,089	49,100	154,700	..
Total..	1,471,781	867,034	..	..	2,338,815	1,662,500	662,600	..
Buildings and Roads—								
XXXI.—Military Works	59,654	..	..	..	59,654	50,000	..	..
XXXII.—Civil Works	13,939	572,458	21,342	21,084	632,823	18,900	596,800	24,500
Total..	73,593	572,458	25,342	21,084	692,477	68,900	596,800	24,500
Receipts by Military Dept.—								
XXXIII.—Army: Effective	799,110	..	58,556	48,718	906,384	739,700	..	55,200
Non-effective	85,647	..	9,916	8,250	103,812	96,700	..	10,000
Total..	884,757	..	68,472	56,968	1,010,197	836,400	..	65,900
Total Revenues..	71,354,112	23,460,719	208,335	169,213	95,187,429	72,682,500	24,825,500	210,300

* The columns headed "Exchange" show under the several heads of Revenue and Expenditure, the average Rate obtained.

INDIA, IN INDIA AND IN ENGLAND.

DATE, 1895-96.		Increase + Decrease — of Revised, as compared with Budget Estimates, 1895-96, (Excluding Exchange.)	BUDGET ESTIMATE, 1896-97.					Increase + Decrease — of Budget, 1895-97, as compared with Budget Estimates, 1895-96, (Excluding Exchange.)	Increase + Decrease — of Budget, 1896-97, as compared with Revised Estimates, 1895-96, (Excluding Exchange.)	
Exchange.* 13/98/754. (£1=₹17 54.)	Total.		India.		England.	Exchange.* 13/754.	Total.			
			Imperial	Provin- cial and Local.						
Rx.	Rx.		Rx.	Rx.	£	Rx.	Rx.			
..	26,192,500	—177,100	16,827,100	9,466,200	..	..	26,093,300	—276,300	—99,200
..	7,057,100	+196,500	6,895,300	..	..	..	6,895,300	+34,700	—161,800
..	8,795,000	+100,700	8,660,600	40,000	..	..	8,700,000	+5,700	—95,000
..	4,729,000	+80,800	1,252,700	3,480,000	..	..	4,732,700	+84,500	+3,700
..	5,717,700	+183,400	4,351,800	1,392,100	..	..	5,744,700	+210,400	+27,000
..	2,699,500	+45,500	4,200	3,665,600	..	..	3,669,800	+15,800	—29,700
..	4,890,200	+75,500	4,454,000	27,900	..	..	4,481,900	—332,800	—406,300
..	1,333,700	+36,500	1,043,200	795,000	..	..	1,813,200	+44,000	+4,500
..	1,686,500	+44,300	1,008,800	723,500	..	..	1,732,300	+90,100	+45,800
..	425,800	+3,400	215,800	213,000	..	..	428,800	+6,400	+3,000
..	800,700	+11,200	892,300	..	..	..	892,200	+102,700	+91,500
..	65,382,700	+603,700	45,409,900	19,804,300	..	..	65,214,200	—14,800	—618,500
9,800	820,800	+10,100	672,600	167,000	5,000	3,700	848,300	+43,700	+33,600	
..	1,703,600	+16,100	1,761,900	8,800	..	..	1,770,700	+83,200	+67,100
4,300	1,086,300	+50,900	1,097,500	..	5,100	3,800	1,106,400	+71,000	+20,100	
..	30,400	—27,300	37,200	..	..	..	37,200	—20,500	+6,800
4,300	2,820,800	+59,700	2,896,600	8,800	5,100	3,800	2,914,300	+133,700	+94,000	
..	380,100	+8,900	21,200	360,800	..	..	382,000	+10,800	+1,900
..	318,200	+1,600	40,500	274,200	..	..	314,700	—1,900	—3,500
..	412,100	—1,800	16,400	398,300	..	..	412,700	+1,000	+600
..	161,200	+18,900	15,500	138,100	..	..	143,600	+1,300	—17,600
..	220,400	+5,200	2,100	220,900	..	..	223,000	+7,800	+2,600
1,800	83,900	+5,200	300	78,800	1,900	1,200	81,900	+3,300	—1,900	
200	101,100	+8,700	9,900	83,500	300	200	99,900	+7,500	—1,200	
1,500	1,677,000	+46,900	108,900	1,543,600	1,900	1,400	1,657,800	+27,800	—19,100	
72,800	370,600	+4,600	152,200	47,800	90,900	67,800	358,200	—2,800	—7,400	
..	88,200	+3,600	31,700	58,200	..	..	88,900	+5,300	+1,700
..	186,400	+98,000	120,000	..	..	..	120,000	+31,600	—6,400
2,400	432,600	+22,500	89,200	314,800	2,500	1,900	407,800	—1,800	—24,300	
75,200	1,077,800	+128,700	393,100	419,700	93,400	69,700	975,900	+32,300	—96,400	
200	18,375,100	+373,200	17,226,900	1,094,800	200	200	18,322,100	+320,200	—53,000	
..	3,270,000	—225,000	3,233,000	..	..	..	3,233,000	—262,000	—27,000
..	29,200	—10,700	28,100	..	..	..	28,100	—11,800	—1,100
200	21,674,300	+137,500	20,488,000	1,094,800	200	200	21,683,200	+46,400	—91,100	
..	1,265,200	—85,100	973,700	770,000	..	..	1,743,700	+393,400	+478,500
..	856,100	—73,600	929,900	..	..	..	929,900	+200	+73,800
..	203,800	—500	43,300	161,200	..	..	209,700	+5,400	+5,900
..	2,325,100	—159,200	1,952,100	931,200	..	..	2,383,300	+399,000	+558,200
..	50,000	+4,200	50,000	..	..	..	50,000	+4,200	..
18,500	648,700	+45,400	15,300	555,300	25,200	18,800	614,600	+11,000	—34,400	
13,500	698,700	+49,600	65,300	555,300	25,200	18,800	661,600	+15,200	—34,400	
41,600	876,500	+67,200	708,900	..	32,800	24,400	766,100	+110,000	+53,200	
7,500	114,300	+13,300	94,700	..	10,500	7,800	113,000	+11,800	—1,500	
49,100	950,700	+80,500	803,600	..	43,300	32,200	873,100	+25,800	—54,700	
158,800	97,877,900	+937,500	72,787,100	24,529,700	174,100	129,800	97,629,700	+709,100	—228,400	
Add—Increase on account of Exchange Ra. ..		+16,100					Deduct—Decrease on account of Exchange Ra.		—12,700	
Total including Exchange Ra.		+953,600					Total including Exchange Ra.		+696,400	
									—28,800	
									—257,200	

which include transactions in England, exchange thereon calculated in accordance with
for Bills and Telegraphic Transfers sold during the year.

9.—STATEMENT OF THE EXPENDITURE CHARGEABLE ON THE

HEADS OF EXPENDITURE.	ACCOUNTS, 1894-95.					REVISED ESTI		
	India.		England.	Exchange,* 181006d.	Total.	India.		England.
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.	
Direct Demands on the Revenues—	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.	£
1.—Refunds and Drawbacks ..	201,986	73,569	..	..	280,555	221,700	74,400	..
2.—Assignments & Compensations ..	494,105	1,012,245	..	..	1,506,350	520,800	1,085,000	..
Charges in respect of Collection, viz. :—								
3.—Land Revenue ..	390,474	3,657,024	348	283	4,048,132	398,900	3,688,100	100
4.—Opium (including cost of Production) ..	1,613,505	..	1,419	1,181	1,616,105	2,077,300	..	600
5.—Salt (including cost of Production) ..	434,969	62,847	327	272	498,415	450,800	69,500	200
6.—Stamps ..	—36,985	130,197	45,103	37,525	175,839	—37,300	132,100	45,000
7.—Excise ..	146,036	46,773	..	..	192,809	150,800	50,100	100
8.—Provincial Rates ..	..	56,438	..	..	56,438	..	56,200	..
9.—Customs ..	69,065	105,420	34	28	174,547	76,600	124,800	100
10.—Assessed Taxes ..	14,947	14,824	..	..	29,771	15,000	14,900	..
11.—Forest ..	505,346	436,819	701	583	913,449	590,100	418,400	1,400
12.—Registration ..	115,297	114,334	..	..	229,631	116,500	115,600	..
Total ..	3,948,744	5,685,490	47,930	39,877	9,722,041	4,516,400	5,778,100	47,500
Interest—								
13.—Interest on Debt† other than that charged to Railways and Irrigation Works ..	—256,308	118,367	2,611,921	2,173,077	4,647,557	—1,281,100	128,700	2,622,700
14.—Interest on other obligations ..	472,106	4,167	102	85	476,460	489,800	3,400	200
Total ..	218,798	122,534	2,612,023	2,173,162	5,124,017	—792,300	133,100	2,622,900
Post Office, Telegraph & Mint—								
15.—Post Office ..	1,395,330	120,813	103,788	86,350	1,606,281	1,327,600	120,700	104,600
16.—Telegraph ..	644,414	..	89,268	74,268	807,948	724,800	..	103,600
17.—Mint ..	50,640	..	713	693	51,946	50,300	..	500
Total ..	1,990,384	120,813	193,769	161,211	2,266,175	2,102,700	120,700	207,700
Salaries and Expenses of Civil Departments—								
18.—General Administration ..	677,887	908,329	273,303	227,384	2,066,903	671,400	915,400	245,900
19.—Law and Justice { Courts ..	112,031	2,955,844	1,474	1,226	3,070,375	112,900	2,973,500	1,600
{ Jails ..	156,859	749,281	..	..	905,140	150,100	791,900	..
20.—Police ..	665,703	3,321,743	850	707	3,988,003	643,400	3,364,500	900
21.—Marine (including River Navigation) ..	191,976	141,361	185,212	154,093	672,642	199,900	141,300	236,900
22.—Education ..	27,722	1,480,650	1,556	1,295	1,511,223	31,100	1,508,600	1,300
23.—Ecclesiastical ..	185,429	..	80	42	185,521	191,500	..	200
24.—Medical ..	40,175	963,263	6,437	5,355	1,015,230	40,800	973,800	6,200
25.—Political ..	790,342	67,737	21,564	17,941	897,584	901,700	68,000	50,200
26.—Scientific & other Minor Depts.	247,004	175,154	43,248	35,982	501,388	274,500	186,000	29,800
Total ..	3,094,128	10,763,362	533,694	444,025	14,835,209	3,217,300	10,926,300	573,000
Miscellaneous Civil Charges—								
27.—Territorial & Pol. Pensions ..	453,423	..	6,907	5,747	471,077	442,700	..	9,800
28.—Civil Furlough and Absentee Allowances ..	1,271	..	220,661	183,578	405,500	1,100	..	224,000
29.—Superannuation Allowances & Pensions ..	85,852	819,033	1,788,908	1,488,343	4,292,116	86,900	881,800	1,825,300
30.—Stationery and Printing ..	127,766	478,488	46,536	40,361	695,189	152,700	478,400	46,200
31.—Miscellaneous ..	43,133	155,456	39,975	33,259	271,823	30,500	165,300	19,000
Total ..	718,445	1,492,975	2,104,977	1,761,808	6,065,705	713,900	1,528,500	2,124,000
Famine Relief & Insurance—								
33.—Famine Relief ..	..	10,258	..	..	10,258	..	10,500	..
34.—Construction of Protective Railways ..	556,867	..	..	..	556,867	534,800	..	..
35.—Construction of Protective Irrigation Works ..	42,793	..	173	144	43,110	40,200	..	..
Total† ..	599,660	10,258	173	144	610,235	575,000	10,500	..
Carried over ..	10,668,159	18,195,932	5,492,564	4,569,727	39,323,382	10,334,000	18,494,200	5,575,100

* See foot-note to Statement A.

† The "Interest on Debt" is distributed as follows :—

	ACCOUNTS, 1894-95.				REVISED	
	India.	England.	Exchange.	Total.	India.	
	Rx.	£	Rx.	Rx.	Rx.	
Interest on Debt (other than that charged to Railways and Irrigation Works) as above ..	—137,441	2,611,921	2,173,077	4,847,557	—1,151,400	
Under Railway Revenue Account ..	3,517,197	1,202,096	1,000,125	5,719,418	3,691,800	
Under Irrigation ..	1,194,115	..	..	1,194,115	1,222,600	
Total ..	4,575,871	3,814,017	3,173,202	11,561,080	3,763,000	

†† The following further sums, which are included under XXVI and 38 State Railways, are chargeable to the

REVENUES OF INDIA, IN INDIA AND IN ENGLAND.

DATE, 1895-96.		BUDGET ESTIMATE, 1896-97.						Increase + Decrease— of Budget, 1896-97, as compared with Budget Estimates, 1895-96. (Excluding Exchange).		Increase + Decrease— of Budget, 1896-97, as compared with Revised Estimates, 1895-96. (Excluding Exchange).	
Exchange.* 18-68d. (£1 = ₹ 17-54).	Total.	Increase + Decrease— of Revised, as compared with Budget Estimates, 1896-96. (Excluding Exchange).		India.		England.	Exchange.* 18-75d.	Total.			
		Rx.	Rx.	Imperial.	Provincial and Local.						
Rx.	Rx.			Rx.	Rx.	£	Rx.	Rx.			
..	286,100	-28,600	226,600	226,600	72,000	..	..	288,800	-25,900	+2,700	
..	1,555,800	+18,500	505,800	505,800	1,030,400	..	..	1,536,200	-3,100	-19,600	
100	4,087,200	-101,700	418,100	418,100	3,759,200	800	200	4,175,800	-13,200	+88,600	
400	2,078,300	-676,700	2,593,900	2,593,900	..	800	600	2,595,300	-159,900	+516,800	
200	520,500	-13,500	485,300	485,300	81,200	200	200	566,900	+32,900	+46,400	
.. 83,900	173,700	-11,000	-38,600	135,200	135,200	46,000	31,300	176,900	-8,200	+2,800	
100	207,100	-3,000	167,800	167,800	53,700	..	..	221,500	+11,500	+14,600	
..	55,200	-700	..	..	56,600	..	..	66,600	+700	+1,400	
100	201,000	-9,300	79,100	79,100	123,200	..	..	207,300	-2,900	+6,400	
..	29,900	-1,900	15,700	15,700	..	..	..	31,400	-400	+1,500	
1,000	840,900	-54,800	582,600	582,600	453,500	5,600	4,100	1,045,800	+47,200	+101,800	
..	232,100	-5,700	122,700	122,700	..	..	..	244,400	+6,600	+12,300	
35,800	10,377,800	-890,200	5,157,200	5,157,200	5,907,400	52,900	39,400	11,156,900	-114,700	+775,500	
1,977,500	3,448,800	+88,600	-1,618,300	141,300	2,656,400	1,980,200	3,162,600	-199,300	-288,900		
200	493,600	-25,100	510,000	3,700	200	200	514,100	-4,600	-20,500		
1,977,700	3,942,400	+64,500	-1,108,300	148,000	2,666,600	1,980,400	3,678,700	-208,900	-268,400		
78,900	1,631,800	-24,500	1,370,800	126,500	112,200	83,600	1,692,600	+31,600	+56,100		
77,800	904,700	-22,600	775,600	..	121,700	90,700	988,000	+47,300	+69,900		
400	51,200	-2,400	52,000	..	..	500	52,900	-700	+1,700		
156,600	2,587,700	-49,500	2,187,900	126,500	234,400	174,700	2,733,500	+78,200	+127,700		
185,400	2,018,100	+9,900	667,300	908,500	251,600	187,500	2,014,900	+4,600	-5,300		
1,200	2,083,200	-38,900	114,800	2,996,000	900	700	3,112,400	-16,200	+23,700		
..	942,000	-15,700	161,500	810,800	..	..	972,300	+14,600	+30,300		
700	4,009,800	-87,600	653,700	3,459,300	500	400	4,113,900	+16,800	+104,400		
178,600	756,700	-13,200	210,300	167,100	210,900	157,200	745,500	-3,000	+10,200		
1,000	1,539,000	-48,000	33,800	1,612,000	1,800	1,000	1,648,100	+61,100	+109,100		
200	191,900	-3,400	195,000	400	300	195,700	..	+200	+2,700		
4,760	1,031,500	-12,400	43,400	1,019,700	6,200	4,600	1,073,900	+30,100	+42,500		
37,800	1,057,700	+5,600	872,700	70,000	21,700	16,200	989,600	-49,900	-55,500		
22,500	512,800	+4,500	252,600	194,800	31,400	23,400	542,200	+33,000	+28,500		
432,100	15,148,700	-190,200	3,245,100	11,238,200	524,900	391,300	15,309,500	+92,400	+291,600		
7,200	459,400	-14,400	430,100	..	9,400	7,000	455,500	-18,100	-3,700		
168,900	894,000	+6,100	1,100	..	226,300	168,500	395,600	+8,100	+2,000		
1,378,300	4,170,300	+18,900	87,900	910,000	1,846,500	1,376,500	4,220,300	+69,300	+50,400		
34,800	712,100	+14,700	189,900	495,000	46,300	24,400	715,500	+18,500	+3,800		
14,300	229,100	-12,900	27,500	173,400	24,000	17,900	242,800	-2,800	+10,100		
1,601,500	5,961,900	+12,400	695,500	1,678,400	2,152,100	1,604,300	6,031,300	+75,000	+62,600		
..	10,800	+5,500	..	75,000	..	..	75,000	+70,900	+64,500		
..	534,800	+534,800	473,500	..	..	..	473,500	+473,500	-61,300		
..	40,200	-9,800	50,000	..	..	..	50,000	..	+9,800		
..	585,500	+330,500	523,600	75,000	..	..	598,500	+543,500	+13,000		
4,203,700	38,607,000	-531,500	10,710,900	19,073,500	5,620,300	4,190,100	39,595,400	+470,800	+1,002,000		

ESTIMATE, 1895-96.

BUDGET ESTIMATE, 1896-97.

England.			India.			England.		
Exchange.	Total.		India.	England.	Exchange.	Total.		
£	Rx.	Rx.	Rx.	£	Rx.	Rx.		
2,622,700	1,977,500	3,448,800	-1,474,000	2,656,400	1,980,200	3,162,600		
1,198,900	904,000	5,794,700	3,826,900	1,184,800	890,700	6,012,400		
..	..	1,222,600	1,264,100	..	..	1,254,100		
3,821,600	2,881,500	10,466,100	3,707,000	3,851,200	2,870,900	10,429,100		

grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protection of the agency of Companies :-

B.—STATEMENT OF THE EXPENDITURE CHARGEABLE ON THE

HEADS OF EXPENDITURE.	ACCOUNTS, 1894-95.					REVISED ESTI		
	India.		England.	Exchange.* 13-10062.	TOTAL.	India.		England.
	Imperial.	Provin- cial and Local.				Imperial.	Provin- cial and Local.	
	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.	£
Brought forward..	10,568,159	18,195,932	5,482,564	4,569,727	38,823,382	10,331,000	18,404,200	5,575,100
37.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance) .. ..	..	19,609	..	..	19,609	..	9,700	..
Ry. Revenue Account—								
38.—State Railways: Working Expenses	8,408,934	382,097	..	..	8,791,031	8,657,000	376,700	..
Interest on Debt	3,382,919	214,663	983,212	818,017	5,299,011	3,453,400	215,500	980,000
Annuities in purchase of Railways .. ..	..	..	1,702,668	1,416,593	3,119,261	..	..	1,705,400
Interest chargeable against Companies on Advances .. ..	..	..	218,884	182,108	400,992	3,500	..	218,900
Interest on Capital de- posited by Companies.	34,440	..	679,520	565,350	1,279,310	34,000	..	682,000
39.—Guaranteed Companies, Surplus Profits, Land and Supervision	632,238	..	..	..	632,238	532,300	..	..
Interest	6,352	..	2,154,714	1,782,688	3,953,754	3,200	..	2,161,600
40.—Subsidized Companies: Land, &c.	2,605	14,089	..	..	16,694	15,300	10,200	..
41.—Miscellaneous Railway Ex- penditure	101,104	—744	..	..	100,360	75,000	100	..
Total..	12,463,590	610,305	5,738,998	4,774,736	23,602,649	12,773,700	602,500	5,717,900
Irrigation—								
42.—Major Works: Working Expenses	424,475	375,284	..	..	799,759	447,500	343,900	..
Interest on Debt	654,024	540,091	..	..	1,194,115	677,900	544,700	..
43.—Minor Works and Naviga- tion	365,714	590,517	1,444	1,201	958,906	382,700	614,400	1,800
Total..	1,444,213	1,505,892	1,444	1,201	2,952,780	1,508,100	1,503,000	1,800
Buildings and Roads—								
44.—Military Works	962,203	..	24,972	20,776	1,007,951	1,096,700	..	32,000
45.—Civil Works	504,475	3,689,841	82,170	63,384	4,244,550	619,000	3,632,100	88,500
Total..	1,466,678	3,689,841	107,142	89,140	5,252,501	1,715,700	3,833,100	120,500
Army Services—								
46.—Army: Effective	15,342,550	..	1,982,628	1,649,515	18,974,693	17,295,600	..	1,888,000
Non-Effective	903,410	..	2,302,415	1,915,573	5,121,298	912,600	..	2,316,100
Total..	16,245,960	..	4,285,043	3,565,088	24,096,091	18,208,200	..	4,205,100
Special Defence Works—								
47.—Special Defence Works ..	67,322	..	82,176	68,369	217,867	21,700	..	50,600
Total Expenditure, Im- perial and Provincial.	42,287,952	24,021,579	15,707,367	13,068,281	95,065,179	44,561,400	24,442,500	15,701,000
Add—Portion of Allotments to Provincial Governments not spent by them in the year .. ..	..	193,912	..	..	193,912	..	533,100	..
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	..	754,772	..	..	754,772	..	150,100	..
Total Expenditure charged against Re- venue	42,287,952	23,460,719	15,707,367	12,682,281	94,494,319	44,561,400	24,825,500	15,701,000

Expenditure not Charged to Revenue— Capital Outlay, Railways and Irrigation Works—	ACCOUNTS, 1894-95.				REVISED
	India.	England.	Exchange	Total.	India.
	Rx.	£	Rx.	Rx.	Rx.
48.—State Railways	2,386,845	793,811	665,430	3,852,086	2,386,500
49.—Irrigation Works	585,822	4,543	3,780	594,145	698,900
Total..	2,972,667	604,354	669,210	4,446,231	3,085,400

* See foot-note to Statement A.

REVENUES OF INDIA, IN INDIA AND IN ENGLAND—*contd.*

MATE, 1895-96.		Increase + Decrease— of Revised, as compared with Budget Estimates, 1895-96. (Excluding Exchange).	BUDGET ESTIMATE, 1896-97.					Increase + Decrease— of Budget, 1896-97, as compared with Budget Estimates, 1895-96. (Excluding Exchange).	Increase + Decrease— of Budget, 1896-97, as compared with Re- vised Esti- mates, 95-96. (Excluding Exchange).
Exchange.* 18-96d. (£ 1 = \$ 17-54).	Total.		India.		England.	Exchange.* 18-75d.	Total.		
			Imperial.	Provin- cial & Local.					
Rx.	Rx.		Rx.	Rx.	£	Rx.	Rx.		
4,203,700	38,607,000	—531,500	10,710,900	19,073,500	5,620,900	4,190,100	39,595,400	+470,500	+1,002,000
..	9,700	+300	..	14,500	..	..	14,500	+5,100	+4,800
..	9,033,700	+336,700	8,625,400	385,400	..	..	9,010,800	+213,800	—52,900
738,900	5,387,800	+900	3,655,000	216,100	975,900	727,500	5,574,500	+199,000	+198,100
1,285,900	2,991,300	—500	..	..	1,709,000	1,271,000	2,983,000	+3,100	+3,600
165,100	387,500	+3,500	36,400	..	218,900	163,200	418,500	+36,400	+32,900
514,200	1,230,200	+1,100	35,600	..	708,200	527,900	1,271,700	+28,900	+27,800
..	532,300	—85,700	625,500	..	..	..	625,500	+7,500	+92,900
1,629,800	3,794,600	+1,300	6,900	..	2,160,700	1,610,700	3,778,300	+4,100	+2,800
..	25,500	—4,600	98,100	10,100	..	..	108,200	+78,100	+82,700
..	75,100	—21,900	87,000	..	..	..	87,000	—13,000	+11,900
4,338,900	23,458,000	+227,800	13,169,900	611,600	5,772,700	4,363,300	23,667,500	+657,900	+130,100
..	791,400	—21,800	450,000	370,700	..	..	820,700	+7,500	+29,300
..	1,222,900	+200	703,200	550,900	..	..	1,254,100	+31,700	+31,500
1,400	1,000,300	—15,500	388,900	738,000	1,100	800	1,128,800	+113,600	+129,100
1,400	3,014,300	—37,100	1,642,100	1,659,600	1,100	800	3,203,600	+152,800	+189,900
24,100	1,152,800	—24,300	1,205,800	..	15,800	11,800	1,233,400	+68,600	+92,900
60,700	4,607,800	—41,300	700,900	4,056,900	85,600	63,600	4,907,200	+261,500	+802,800
90,800	5,760,100	—65,600	1,906,700	4,056,900	701,400	75,600	6,140,600	+330,100	+395,700
1,424,300	20,608,900	+940,600	16,560,800	..	2,042,300	1,522,400	20,123,300	+358,900	—581,700
2,746,300	4,975,000	—28,900	919,500	..	2,366,200	1,763,900	5,049,600	—28,700	+57,000
3,706,600	25,588,900	+912,300	17,180,100	..	4,408,500	3,286,300	25,174,900	+387,600	—524,700
33,200	110,500	—43,900	49,100	..	4,800	3,600	57,500	—62,200	—18,400
11838600	96,513,500	+462,300	44,858,800	25,416,100	15909400	11,859,700	98,044,900	+1,941,700	+1,479,400
..	533,100	+1,006,300	..	1,200	..	..	1,200	—263,100	—1,269,400
..	150,100		..	887,600	..	..	887,600		
11838600	96,926,500	+1,468,600	44,858,800	24,522,700	15909400	11,859,700	97,157,600	+1,678,600	+210,000
Deduct — Decrease on account of Ex- change Rx.		—1,420,200					Add-Increase (+) or Deduct—Decrease (—) on account of Exchange Rx.		
Total Including Exchange Rx.		+48,400					Total Including Exchange Rx.	+1,399,100	+21,100
								+279,500	+231,100

ESTIMATE, 1895-96.

BUDGET ESTIMATE, 1896-97.

England.	Exchange.	Total.	India.	England.	Exchange	Total.
£	Rx.	Rx.	Rx.	£	Rx.	Rx.
704,500	531,200	3,622,500	3,337,100	1,243,000	926,600	5,506,700
3,500	2,600	705,000	742,900	4,100	3,000	750,000
703,000	533,800	1,327,250	1,080,000	1,247,100	929,600	6,256,700

* See foot-note to Statement A.

C.—STATEMENT OF RECEIPTS AND DISBURSEMENTS

	ACCOUNTS, 1894-95.			REVISED ESTIMATE, 1896-96.			BUDGET ESTIMATE, 1896-97.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
Revenue (from State- ment A)	Rx. 94,814,831	£ 203,385	95,018,216	Rx. 97,509,000	£ 210,300	97,719,300	Rx. 97,816,800	£ 174,100	97,990,900
Exchange added to Re- venue	169,213	..	169,213	158,600	..	158,600	129,800	..	129,800
Total.. ..	94,984,044	203,385	95,187,429	97,667,600	210,300	97,877,900	97,946,600	174,100	98,120,700
Permanent Debt incurred—									
<i>Sterling Debt—</i>									
India Stock .. ..	..	6,000,000	..	..	..	..	..	2,400,000	..
<i>Rupree Debt—</i>									
Rupree Loan .. ..	..	..	..	..	..	..	4,000,000	..	..
Total.. ..	..	6,000,000	6,000,000	..	..	..	4,000,000	2,400,000	6,400,000
Net.. ..	..	..	4,622,662	..	..	..	..	..	3,811,300
Temporary Debt incurred—									
Temporary Loans .. ..	..	3,000,000	3,000,000	..	2,000,000	2,000,000	..	2,000,000	2,000,000
Net .. ..	..	..	0	..	..	0	..	..	0
Unfunded Debt—									
Special Loans .. ..	..	..	..	1,100	..	..	..	..	..
Treasury Notes	600	..	..	..	..	..	..	..	..
Deposits of Service Funds	143,933	..	..	167,400	..	..	148,800	..	..
Savings Bank De- posits	4,143,805	..	..	4,404,600	..	..	5,299,100	..	..
Total.. ..	4,288,338	..	4,288,338	4,573,100	..	4,573,100	5,447,900	..	5,447,900
Net.. ..	..	..	212,792	..	..	653,500	..	..	831,100
Deposits and Ad- vances—									
Balances of Provin- cial Allotments ..	193,912	..	..	533,100	..	..	1,200	..	..
Excluded Local Funds	834,863	..	..	799,200	..	..	774,700	..	..
Railway Funds	408,563	..	..	87,900	..	..	71,000	..	..
Deposits of Sinking Funds	11,120	..	..	11,800	..	..	11,700	..	..
Departmental and Judicial Deposits ..	17,675,988	..	..	17,828,000	..	..	17,437,400	..	..
Advances	3,043,662	7,761	..	2,811,400	1,100	..	2,583,900	5,400	..
Suspense Accounts ..	148,212	..	..	12,600	..	..	12,900	..	..
Exchange on Remit- tance Accounts, net ..	137,235	..	..	..	..	..	635,000	..	..
Miscellaneous	1,004,782	282	..	..	..	..	3,400	..	..
Total.. ..	23,468,367	8,043	23,466,400	22,084,000	1,100	22,085,100	21,531,200	5,400	21,536,600
Net .. ..	..	..	622,631	..	..	0	..	..	0
Carried over	122,730,739	9,211,428	124,324,700	124,324,700	2,911,400	124,324,700	128,425,700	4,579,500	128,425,700

OF THE GOVERNMENT OF INDIA, IN INDIA AND IN ENGLAND.

	ACCOUNTS, 1894-95.			REVISED ESTIMATE, 1896-96.			BUDGET ESTIMATE, 1896-97.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
Expenditure Imperial and Provincial (from Statement B)..	66,279,531	15,707,367	81,986,898	69,003,900	15,701,000	84,704,900	70,274,900	15,909,400	86,184,300
Exchange, charged as Expenditure ..	13,068,281	..	13,068,281	11,838,600	..	11,838,600	11,859,700	..	11,859,700
Add—Provincial Surpluses transferred to "Deposits" ..	193,912	..	193,912	533,100	..	533,100	1,200	..	1,200
Deduct—Provincial Deficits, charged against "Deposits"	754,772	..	754,772	150,100	..	150,100	887,600	..	887,600
Total..	78,796,952	15,707,367	94,494,319	81,225,500	15,701,000	96,926,500	81,248,200	15,909,400	97,157,600
Expenditure not charged to Revenue—									
Capital outlay on Railways and Irrigation Works ..	2,972,667	804,354		3,085,400	708,000		4,080,000	1,247,100	
Exchange on Expenditure not charged to Revenue ..	669,210	..		523,800	..		929,600	..	
Total..	2,641,877	804,354	4,446,231	3,619,200	708,000	4,327,200	5,009,600	1,247,100	6,256,700
Permanent Debt discharged—									
<i>Sterling Debt—</i>									
India 4 p. c. Stock ..	..	5,000		..	1,600		..	..
Do. 3½ p. c. Debentures ..	..	..		..	..		..	2,000,000	
South Indian Railway Debentures ..	..	..		..	..		..	313,700	
<i>Rupree Debt—</i>									
5½ p. c. Loans ..	100	..		..	..		..	..
5 p. c. Loans ..	50	..		..	..		..	..
4½ p. c. Loans ..	172,790	..		18,500	..		5,000	..	
4 p. c. Loans ..	999,355	..		672,500	..		270,000	..	
Stock Notes ..	43	..		100	..		..	..
Total..	1,172,338	5,000	1,177,338	691,100	1,600	592,700	275,000	2,313,700	2,588,700
Net..			0			592,700			0
Temporary Debt discharged—									
Temporary Loans ..	..	7,000,000	7,000,000	..	2,000,000	2,000,000	..	2,000,000	2,000,000
Net..			4,000,000			0			0
Unfunded Debt—									
Special Loans ..	68,024	..		200	..		..	..
Treasury Notes ..	2,850	..		..	..		..	..
Deposits of Service Funds..	98,477	..		98,900	..		101,100	..	
Savings Bank Deposits.	2,905,195	..		3,819,500	..		4,515,700	..	
Total..	4,075,546	..	4,075,546	3,919,600	..	3,919,600	4,616,800	..	4,616,800
Net..			0			0			0
Deposits and Advances—									
Balances of Provincial Allotments ..	754,772	..		150,100	..		887,600	..	
Excluded Local Funds.	810,511	..		816,100	..		788,600	..	
Railway Funds ..	508,247	..		88,900	..		59,500	..	
Deposits of Sinking Funds..	..	..		500	..		..	..
Departmental and Judicial Deposits ..	17,633,065	..		17,650,100	..		17,258,800	..	
Advances ..	2,375,985	5,522		2,750,300	5,400		2,565,400	500	
Suspense Accounts ..	95,424	..		57,800	..		20,300	..	
Exchange on Remittance account net ..	..	..		1,211,400	..		..	..
Miscellaneous ..	61,243	..		441,700	..		..	..
Total..	22,888,247	5,522	22,843,769	23,166,900	5,400	23,172,300	21,580,200	500	21,580,700
Net..			0			1,087,200			
Carried over ..	110514960	23,522,243		112522300	18,416,000		1199,0	21,470,700	44,100

C.—STATEMENT OF RECEIPTS AND DISBURSEMENTS

	ACCOUNTS, 1894-95.			REVISED ESTIMATE, 1895-96.			BUDGET ESTIMATE, 1896-97.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£		Rx.	£		Rx.	£	
Brought forward ..	122730739	9,211,428		124324700	2,211,400		128425700	4,579,500	
Loans and Advances by Imperial Government	183,725	..	183,725	131,800	..	131,800	111,500	..	111,500
Net			96,682			0			57,900
Loans and Advances by Provincial Governments ..	328,542	..	328,542	331,500	..	331,500	328,200	..	328,200
Net			0			0			0
Capital Receipts from Railway Companies—									
On Account of Subscribed Capital ..	..	364,048		430,300	783,300		711,100	2,919,000	
Repayments	1,093,415	3,738		1,182,500	11,600		1,184,800	3,000	
Total	1,093,415	367,786	1,461,201	1,612,800	794,900	2,407,700	1,895,900	2,952,000	4,847,900
Net			0			0			0
Remittances—									
Inland Money Orders ..	20,452,805	..		21,807,000	..		22,900,000	..	
Other Local Remittances .. ..	..	..		657,000	..		529,600	..	
Other Departmental Accounts	534,275	..		412,500	..		549,200	..	
Net Receipts by Civil Treasuries from—									
Post Office ..	418,681	..		541,600	..		1,780,500	..	
Telegraph ..	85,319	..		86,900	..		54,800	..	
Guaranteed Rys. ..	2,848,380	..		3,279,700	..		3,211,800	..	
Public Works ..	1,677,764	..		1,729,600	..		1,783,600	..	
Net Receipts from Civil Treasuries by—									
Marine	187,503	..		189,300	..		201,800	..	
Military	14,944,275	..		16,714,700	..		16,118,300	..	
Remittance Account between England and India ..	1,042,313	187,285		810,700	332,000		445,800	537,200	
Total	42,201,355	187,285	42,388,640	46,261,000	332,000	46,593,000	47,573,400	537,200	48,110,600
Net			0			683,000	..		0
Secretary of State's Bills drawn ..	..	16,905,102	16,905,102	..	18,300,000	18,300,000	..	16,500,000	16,500,000
Total Receipts ..	166537776	26,671,601		172711800	21,638,300		173247000	24,568,700	
Opening Balance ..	25,565,588	1,300,564		22,529,488	2,502,124		16,500,498	3,794,721	
Grand Total ..	192103364	27,972,165		195241288	24,140,424		194851888	28,363,424	

OF THE GOVERNMENT OF INDIA IN INDIA AND IN ENGLAND—*contd.*

	ACCOUNTS, 1894-95.			REVISED ESTIMATE, 1896-96.			BUDGET ESTIMATE, 1896-97.		
	India.	England.	Total	India.	England.	Total.	India.	England.	Total.
	Rx.	£		Rx.	£		Rx.	£	
Brought forward ..	110,514,960	23,523,243		112,522,300	18,416,000		112,722,800	21,470,700	
Loans and Advances by Imperial Government ..	87,043	..	87,043	160,600	..	160,600	53,600	..	53,600
Net			0			23,800			0
Loans and Advances by Provincial Governments ..	599,763	..	599,763	650,100	..	650,100	792,300	..	792,200
Net			271,221			268,500			464,000
Payments to Railway Companies on Capital Account—									
For discharge of Debentures								1,732,900	
For Expenditure ..	1,220,479	890,734		1,757,000	927,800		3,422,300	1,817,200	
Total	1,320,479	890,734	2,111,913	1,757,000	927,800	2,684,800	3,422,300	3,580,100	7,009,400
Net			650,012			277,100			2,154,500
Remittances—									
Inland Money Orders ..	20,430,831	..		21,800,000	..		22,800,000	..	
Other Local Remittances ..	13,581	..		657,000	..		529,600	..	
Other Departmental Accounts	566,340	..		412,500	..		548,200	..	
Net Payments into Civil Treasuries by—									
Post Office ..	418,708	..		541,000	..		1,783,500	..	
Telegraph	95,548	..		96,800	..		51,800	..	
Guaranteed Rys. ..	2,848,380	..		3,273,700	..		3,211,800	..	
Public Works ..	1,686,880	..		1,229,600	..		1,783,600	..	
Net Issues from Civil Treasuries to—									
Marine	192,814	..		188,300	..		201,800	..	
Military	14,944,275	..		16,564,700	..		16,116,800	..	
Remittance Account between England and India	183,750	1,056,064		146,800	1,092,900		150,200	848,800	
Total	41,381,097	1,056,064	42,437,161	44,907,100	1,002,900	45,910,000	47,277,900	848,800	48,126,700
Net			43,521			0			16,100
Secretary of State's Bills paid	15,770,534	..	15,770,534	18,743,700	..	18,743,700	18,503,400	..	18,503,400
Total Disbursements	169,573,876	25,469,041		178,740,800	20,346,700		180,778,200	25,898,600	
Closing Balance	22,529,488	2,503,124		16,500,488	3,794,724		14,055,988	2,463,824	
Grand Total ..	192,103,364	27,972,165		195,241,288	24,141,424		194,835,188	28,362,424	

D.—ACCOUNT OF PROVINCIAL AND LOCAL SAVINGS CHARGED TO REVENUE, AND HELD AT THE DISPOSAL OF PROVINCIAL GOVERNMENTS UNDER THEIR PROVINCIAL CONTRACTS.

PROVINCIAL AND LOCAL BALANCES.

NOTE.—These Balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Accounts, 1894-95.										
Balance at end of 1893-94	15,036	208,097	484,174	140,308	487,423	602,545	347,486	734,912	807,521	3,777,503
Added in 1894-95	159	..	..	18,924	169,796	..	2,583	92,328	..	283,796
Spent in 1894-95 .. ..	..	192,196	288,683	27,422	4,273	186,451	24,811	64,098	128,752	844,656
Balance at end of 1894-95.. ..	15,195	85,901	197,521	131,811	602,946	416,094	325,264	763,142	678,769	3,216,643
Revised Estimate, 1895-96.										
Balance at end of 1894-95 (by Accounts) ..	15,195	85,901	197,521	131,811	602,946	416,094	325,264	763,142	678,769	3,216,643
Added in 1895-96 .. ..	..	26,800	217,300	8,600	107,800	..	4,600	79,000	89,100	533,100
Spent in 1895-96	200	..	..	..	..	149,900	..	..	..	150,100
Balance at end of 1895-96.. ..	14,995	112,701	414,821	140,311	710,746	266,194	329,864	842,142	767,869	3,599,643
Budget Estimate, 1896-97.										
Balance at end of 1895-96 (by Revised Estimate)	14,995	112,701	414,821	140,311	710,746	266,194	329,864	842,142	767,869	3,599,643
Added in 1896-97 .. ..	..	1,200	..	..	..	..	..	..	..	1,200
Spent in 1896-97	400	..	133,400	42,600	240,300	107,800	46,000	189,400	126,700	887,600
Balance at end of 1896-97	14,595	113,901	281,421	97,711	470,446	158,394	283,864	652,742	641,169	2,713,243

**E-STATEMENT OF NET REVENUE AND EXPENDITURE-INDIA
AND ENGLAND.
PART I-INCOME.**

REVENUE.		Accounts, 1894-95.		Revised Estimate, 1895-96.		Budget Estimate, 1896-97.	
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
I.-Land Revenue, &c.:							
1. Land Revenue ..	25,358,386			26,141,700		26,048,000	
2. Forest ..	1,623,244			1,682,300		1,729,600	
3. Tributes from Native States ..	779,190			800,700		892,200	
Deduct—	27,760,820			28,624,700		28,668,800	
Assignments..	1,090,643			1,120,000		1,111,100	
NET	—	26,670,177		27,504,700		27,558,700	
II.—Opium ..	7,323,755			7,057,100		6,893,200	
Deduct—	—			—		—	
Assignments..	5,092			5,100		5,100	
NET	—	7,318,663		7,052,000		6,890,100	
III.—Taxation:							
1. Salt ..	8,628,910			8,760,000		8,667,500	
2. Stamps ..	4,568,484			4,675,700		4,677,000	
3. Excise ..	5,500,403			5,693,500		5,719,400	
4. Provincial Rates ..	3,535,623			3,691,700		3,664,400	
5. Customs ..	3,774,870			4,782,600		4,384,200	
6. Assessed Taxes ..	1,794,708			1,826,600		1,830,000	
7. Registration ..	416,993			424,800		427,700	
Deduct—	28,219,991			29,854,800		29,350,400	
Assignments..	410,815			430,700		420,000	
NET	—	27,809,376		29,424,100		28,930,460	
IV.—Miscellaneous Receipts, (i.e., Mint, Gain by Exchange and Miscellaneous) ..	—	470,785		359,100		269,300	
		62,269,001		64,349,900		63,648,500	

PART II—EXPENDITURE.

CHARGES.		Accounts, 1894-95.		Revised Estimate, 1895-96.		Budget Estimate, 1896-97.	
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
I. - Debt Services ..	—	4,308,955		—	3,121,600	—	2,928,400
II.—Military Services:							
1. Army ..	23,085,891			24,633,200		24,295,800	
2. Military Works ..	918,297			1,102,300		1,183,400	
3. Special Defence Works ..	217,867			110,500		57,500	
Total ..	—	24,252,058		—	25,846,500	—	25,536,700
III.—Collection of Revenue:							
1. Land Revenue, including District Administration ..	4,048,132			4,087,200		4,175,800	
2. Opium ..	1,616,105			2,078,300		2,595,300	
3. Forest ..	913,413			940,900		1,046,800	
4. Other Heads ..	1,357,150			1,419,500		1,505,000	
Total ..	—	7,935,136		—	8,525,900	—	9,321,900
IV.—Commercial Services							
Net Expenditure—							
1. Railway ..	2,848,469			1,783,700		2,274,300	
2. Irrigation ..	613,465			689,200		320,300	
Total ..	2,962,451			2,472,900		2,594,600	
Deduct—Net Receipts—							
Post Office ..	25,534			71,800		78,100	
Telegraph ..	170,748			182,100		118,400	
Total ..	196,283			253,900		196,500	
Net ..	—	2,766,171		—	2,219,000	—	2,398,100
V.—Civil Services:							
1. Civil Departments ..	13,206,243			13,471,700		13,741,700	
2. Miscellaneous Civil Charges ..	5,328,311			5,277,000		5,339,400	
3. Famine Relief and Insurance ..	610,235			585,500		598,500	
4. Construction of Railways (charged against Revenue in addition to that under Famine Insurance) ..	19,809			9,700		14,500	
5. Civil Works ..	3,712,027			3,963,600		4,292,600	
Add or Deduct—	22,574,131			23,302,500		23,986,700	
Provincial Surplus or Deficit ..	560,860			382,000		886,400	
Total ..	—	22,313,571		—	23,685,500	—	23,100,300
Excess of Income over Expenditure ..	—	61,575,891		—	63,399,500	—	63,185,400
		693,110			951,400		463,100
		62,269,001			64,349,900		63,648,500

ACTS PASSED DURING THE YEAR 1895-96.

ACTS PASSED BY THE GOVERNMENT OF INDIA.

- ACT No. I of 1895.—An Act to amend the Presidency Small Cause Courts Act, 1882.
 ACT No. II of 1895.—An Act to amend the Burma Boundaries Act, 1880.
 ACT No. III of 1895.—An Act to amend the Indian Penal Code, Act VI of 1864, and the Indian Post Office Act, 1866.
 ACT No. IV of 1895.—An Act to amend sections 366 and 371 of the Code of Criminal Procedure, 1882.
 ACT No. V of 1895.—An Act to amend the Cantonments Act, 1889.
 ACT No. VI of 1895.—An Act to amend the Dekkhan Agriculturists' Relief Acts, 1879 to 1886.
 ACT No. VII of 1895.—An Act to amend certain sections of the Code of Civil Procedure and the Punjab Laws Act, 1872.
 ACT No. VIII of 1895.—An Act to amend Act V of 1861 (an Act for the Regulation of the Police).
 ACT No. IX of 1895.—An Act to confer on Presidency Magistrates and District Magistrates certain powers and authorities in relation to the surrender of fugitive criminals.
 ACT No. X of 1895.—An Act to provide for the payment by Railway Companies registered under the Indian Companies Act, 1882, of interest out of Capital during construction.
 ACT No. XI of 1895.—An Act to remove certain doubts as to the validity of certain proceedings and acts of certain officers of the Pegu and Tenasserim Divisions in Lower Burma and to prevent their being raised in the future.
 ACT No. XII of 1895.—An Act to give power to Companies to make certain alterations in the instruments under which they are constituted and to amend the Indian Companies Act, 1882.
 ACT No. XIII of 1895.—An Act to amend sections 632 and 652 of the Code of Civil Procedure.
 ACT No. XIV of 1895.—The Pilgrim Ships Act, 1895.—An Act to make better provision for the regulation of Pilgrim Ships.
 ACT No. XV of 1895.—An Act to explain the Transfer of Property Act, 1882, so far as relates to grants from the Crown and to remove certain doubts as to the powers of the Crown in relation to such grants.
 ACT No. XVI of 1895.—An Act to repeal certain obsolete Enactments and to amend certain other Enactments.
 ACT No. XVII of 1895.—An Act to validate certain marriages solemnized in the Civil and Military Station of Bangalore.
 ACT No. XVIII of 1895.—An Act to amend the Lower Burma Village Act, 1880, and the Lower Burma Towns Act, 1892.
 ACT No. XX of 1895.—An Act to incapacitate ex-King Theebaw from binding himself by contract so as to give rise to any enforceable pecuniary obligation, and to provide for an enquiry into his present state of indebtedness.
 ACT No. XXI of 1895.—An Act to amend the Upper Burma Laws Act, 1886, and the Shan States Act, 1888.
 ACT No. I of 1896.—An Act to amend the Indian Emigration Act, 1883.
 ACT No. II of 1896.—The Cotton Duties Act, 1896, an Act to provide for the Imposition and Levy of certain Duties on Cotton Goods.
 ACT No. III of 1896.—An Act to amend the Indian Tariff Act, 1894.
 ACT No. IV of 1896.—An Act to amend the Indian Ports Act, 1859.
 ACT No. V of 1896.—An Act to amend the Foreign Jurisdiction and Extradition Act, 1879.
 ACT No. VI of 1896.—An Act to amend the Indian Penal Code.
 ACT No. VII of 1896.—An Act to amend the Presidency Small Cause Courts Act, 1882.
 ACT No. VIII of 1896.—An Act to provide for the establishment of Bonded Warehouses at places other than Customs-ports, and to afford facilities bonding of Salt in such Warehouses.
 ACT No. IX of 1896.—An Act to amend the Indian Railways Act, 1890.
 ACT No. X of 1896.—An Act to amend the Indian Volunteers Act, 1883.
 ACT No. XI of 1896.—An Act to amend the Legal Practitioners Act, 1879.
 ACT No. XII of 1896.—The Excise Act, 1896.—An Act to amend the law relating to the Excise revenue in force in Northern India, Burma and Coorg.
 ACT No. XIII of 1896.—An Act to amend the Code of Criminal Procedure, 1882.
 ACT No. XIV of 1896.—An Act to amend the Government Tenants (Panjab) Act, 1893.
 ACT No. XV of 1896.—An Act to amend the Glanders and Farcy Act, 1879.
 ACT No. XVI of 1896.—An Act to amend the Indian Post Office.
 ACT No. XVII of 1896.—An Act to amend the Panjab Land Revenue Act, 1837.
 ACT No. XVIII of 1896.—An Act to amend the Panjab Municipal Act, 1891.
 ACT No. XIX of 1896.—An Act to provide for the temporary appointment from time to time of an additional Judicial Commissioner for the Central Provinces.
 ACT No. XX of 1896.—The Sindh Incumbered Estates Act 1896.—An Act to amend the law providing for the Relief of Jagirdars and Zamindars in Sindh.

ACTS PASSED BY THE GOVERNMENT OF BOMBAY.

- BOMBAY ACT No. I of 1895.—An Act to amend the Aden Port Trust Act, 1888.
 BOMBAY ACT No. II of 1895.—An Act to amend the Bombay Tramways Act, 1874.
 BOMBAY ACT No. III of 1895.—An Act to amend the Bombay Civil Courts Act, 1863.

THE INDIAN EMIGRATION ACT, 1883.

ACT No. I OF 1896.

An Act to amend the Indian Emigration Act, 1883.

WHEREAS it is expedient to amend the Indian Emigration Act, 1883, it is hereby enacted as follows :—

1. In section 105, sub-section (i), of the said Act, for the words “under a contract” the words “under, or with a view to entering into, an agreement” shall be substituted.

2. After section 105 of the said Act the following section shall be added, namely :—

“106. The Governor-General in Council may, from time to time, by notification in the Gazette of India, declare that all or any of the provisions of this Act or the rules thereunder shall not apply, or shall apply subject to such conditions, modifications or restrictions as to the Governor-General in Council may seem expedient, in the case of Natives of India departing out of British India under an agreement made with, or on behalf of, Her Majesty's Government to labour for hire in any country beyond the sea.”

Provided that no notification under this section shall be issued unless the Governor-General in Council is first satisfied that the fair treatment of Natives of India so departing out of British India has, by rules or otherwise, duly been secured.”

THE COTTON DUTIES ACT, 1894.

ACT No. II OF 1896.

An Act to provide for the Imposition and Levy of certain Duties on Cotton Goods.

WHEREAS it is expedient to repeal the Cotton Duties Act, 1894, and to impose certain duties on cotton goods; it is hereby enacted as follows :—

Preliminary.

Title, extent and commencement. 1. (1) This Act may be called the Cotton Duties Act, 1896.

(2) It extends to the whole of British India; and

(3) It shall come into force at once.

Repeal.

2. (1) The Cotton Duties Act, 1894, is hereby repealed,

(2) But all the provisions in respect of drawback contained in sections 17 to 24 of that Act shall be deemed to be in force in respect of all duty paid thereunder, and all sums recoverable, liabilities incurred, officers appointed or authorised, warehouses licensed and rules and directions made under that Act shall, so far as may be, be deemed respectively to be recoverable, and to have been incurred, appointed or authorised, licensed and made under this Act.

Definitions. 3. In this Act, unless there be something repugnant in the subject or context,—

(1) “the Principal Act” means the Sea Customs Act, 1878 :

(2) “Chief Customs Authority” means, in the Presidency of Fort St. George, and the territories respectively under the administration of the Lieutenant-Governors of Bengal and the North-Western Provinces and the Chief Commissioner of Oudh, the Board of Revenue; in the Presidency of Bombay outside Sind, the Commissioner of Customs; in Sind, the Commissioner; in the Punjab and Burma, the Financial Commissioner; and elsewhere the Local Government or such officer as the Local Government may, by notification in the Official Gazette, appoint in this behalf by name or in virtue of his office :

(3) “Collector” means—

(a) at Calcutta, Bombay, Madras, Rangoon and Karachi, the Collector of Customs, and

(b) in any other place, the Collector or Deputy Commissioner of the District or such other officer as the Local Government may appoint in this behalf, and includes

(c) every officer for the time being duly authorised by the Local Government to perform all or any of the duties of a Collector under this Act :

(4) “cotton yarn” or “yarn” means yarn wholly or partly composed of cotton fibres :

(5) “cotton goods” or “goods” includes all tissues and other articles (except yarn and thread), woven, knitted or otherwise manufactured, wholly or partly, from cotton yarn :

(6) “mill” means any building or place where cotton goods are woven, knitted or otherwise manufactured by machinery moved otherwise than by manual labour, and includes every part of such building or place :

(7) “warehouse” means a place licensed for the storage of goods under this Act, and includes every public or private warehouse duly appointed or licensed under section 15 or 16 of the Principal Act or under section 2 of the Inland Bonded Warehouses Act, 1887 :

(8) “customs port,” “foreign port,” “vessel” and “master” have respectively the meanings defined for them in the Principal Act.

Performance of duties of Customs officers by subordinate officers.

4. The officers subordinate to a Collector shall, unless the Local Government shall otherwise so direct, for the purposes of this Act, perform the duties imposed and exercise the powers conferred upon officers of Customs under the Principal Act.

PART I—EXCISE.

Application of Principal Act.

Modifications to be made in Principal Act as applied to this Part. 5. In the application of the Principal Act or any particular section or sections thereof to this part the following modifications shall be made therein, namely:—

- (a) "the owner of the goods" shall include the managing agent or other principal officer of a mill;
- (b) for "the bill of entry" or "shipping-bill" shall be substituted "the return required by this Act";
- (c) every reference to a warehouse, or warehousing, shall be construed as referring to a "warehouse" as hereinbefore defined.

Duty.

Imposition of duty on cotton goods produced in British Indian mills. 6. There shall be levied and collected at every mill in British India, upon all cotton goods produced in such mill, a duty at the rate of $\frac{3}{4}$ per centum on the value of such goods.

Explanation.—Goods are said to be produced within the meaning of this section when they are issued out of the premises of the mill. But, in the case of any mill in which the goods are chiefly or largely made up and sold otherwise than as piece-goods, the Governor-General in Council may direct that goods shall be reckoned as produced when they are issued out of the weaving section or sections of the mill.

Power to Governor-General in Council to fix tariff values of such goods. 7. (1) The Governor-General in Council may, from time to time, by notification in the Gazette of India, fix, for the purpose of levying the said duties, tariff values of all such goods as aforesaid or of any particular description or descriptions thereof, and alter any tariff values for the time being in force.

(2) Such tariff value shall, for the purposes of this Act, be deemed to be the "real value" of the goods to which it applies, but save as aforesaid all goods shall be assessed under this Act at their real value.

(3) For the purposes of this Act the real value shall be deemed to be—

- (a) the wholesale cash price, less trade discount for which goods of the like kind and quality are sold or are capable of being sold at the time and place of production without any abatement or deduction whatever, except of the amount of the duties payable on the production thereof;
- (b) where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place, without any abatement or deduction, except as aforesaid.

Delivery of monthly returns of goods produced by mill-owners.

8. (1) The owner of every mill shall prepare and deliver, or cause to be prepared and delivered, to the Collector each month a return, of all cotton goods produced at his mill during the preceding month; and shall subscribe a declaration of the truth of such return at the foot thereof.

(2) Unless otherwise prescribed by any rules under this Act, every such return shall state for each description of goods the quantity produced during the period to which the return relates, and the real value of such goods.

(3) Every such return shall also contain such further information and be in such form and be subject to such conditions as to verification and otherwise as may be prescribed by any rules under this Act.

(4) Each return shall be delivered to the Collector or posted to his address within three working days, and at most within seven days, of the period to which it relates; and the first of such returns shall be made for the month of February, 1896, and shall include all goods produced since the commencement of this Act.

Explanation.—"Working day" in this sub-section means every day except a public holiday as defined in section 25 of the Negotiable Instruments Act, 1881.

Assessment of duty and notice requiring payment. 9. (1) The Collector shall assess the duties payable in respect of the period to which the return relates, and unless the amount thereof is immediately tendered shall cause a notice in such form as may be prescribed by any rules under this Act, to be served on the owner requiring him to make payment of the amount assessed within ten days of the date of service of the said notice.

(2) A notice under sub-section (1) may be served on the owner of a mill, by delivering or tendering to him or his agent at his ordinary place of business a copy of the notice, or, if this cannot be conveniently done, by fixing a copy of the notice on one of the outer doors of the mill.

Application of certain sections of Principal Act to assessment and recovery of duty under this Act.

10. Sections 21 to 34, 37, and 39 to 41, all inclusive, of the Principal Act, shall apply to the assessment and recovery of the duties imposed by this Act:

Provided that the rate of duty and the tariff valuation applicable to any goods which have not been warehoused as hereinafter provided shall be those in force at the time when the goods were produced and not when the return was delivered as provided

by the said section 37.

11. (1) If any duty payable under this Act is not paid within the time fixed by any such notice as aforesaid for the payment thereof, the Collector may, in lieu thereof, recover any sum not exceeding double the amount of duty so unpaid, which he shall, in his discretion, think it reasonable to require.

(2) All sums recoverable under sub-section (1) shall be recovered in the manner provided in Act II of 1886, section 30, sub-sections (1), (2) and (3), with respect to the sums therein referred to.

Warehousing.

12. (1) The Chief Customs Authority may from time to time license any room or place as a warehouse for the storage of cotton goods, and for the purposes of houses for storage of this Act every such room or place shall be deemed to be a warehouse and fees for same, house and to have been duly licensed under the Principal Act.

(2) There shall be payable in respect of every such warehouse such and the like licensing fees and other payments as may for the time being be payable in respect of a private warehouse licensed under the Principal Act :

Provided that the Chief Customs Authority may remit the whole or any part of such fees or other payments in respect of any particular warehouse,

13. (1) The owner of any mill may apply for leave to deposit in a warehouse any goods in Permission to deposit respect of which duty has become leviable under section 6 but has goods in warehouses. not yet been assessed under section 9.

(2) Such application shall be in writing signed by the applicant, and shall be in such form as may be prescribed by the Chief Customs Authority.

Application to goods 14. All the provisions of Chapter XI of the Principal Act, so far as deposited of provisions the same are applicable to imported goods of a similar description, of Chapter XI of Princi shall apply to all goods in respect of which an application has been pal Act. made under section 13.

15. When any goods have been deposited in a warehouse, the quantity and particulars thereof shall be specified as so deposited in the return made under section 8 for the period in which the goods were produced, or in a separate return for that same period, and the said goods shall be deducted in the assessment and collection of duty.

Inspection.

Power to Collector to 16. (1) The Collector, or any officer duly appointed by the Local inspect mills and take Government in that behalf, shall have free access at all reasonable copies of records and accounts, times during working hours to any mill and, subject to any order of the Local Government in this behalf, to any part of any mill.

(2) Any such officer may at any time, with or without notice to the owner, examine the working records, sale records, and accounts of any mill, and take copies of, or extracts from, all or any of the said records or accounts, for the purpose of testing the accuracy of any return, or of informing himself as to any particulars regarding which information is required for the purposes of this Act or any rules thereunder.

(3) Any mill-owner may object to submitting to any officer under the rank of a Collector any record or any account containing the description or formulae of any trade process ;

but, if he objects to the inspection of any record or account by such an officer on the ground of its containing such description or formulae, he must submit his objection in writing to the officer for transmission to the Collector, and the officer may then and there seal up the record or account pending the orders of the Collector.

Information acquired 17. (1) All such copies and extracts, and all other information to be deemed official acquired by any such officer on the inspection of any mill or warehouse, shall be regarded as strictly confidential, and shall be deemed secrets within meaning of Act XV, 1889, to be official secrets.

(2) If any such officer shall disclose to any person other than a superior officer any such official secret as aforesaid without the previous consent in writing of the Chief Customs Authority, he shall be guilty of a breach of official trust, and shall, upon conviction thereof, be punishable in the manner provided by section 4 of the Indian Official Secrets Act, 1889.

(3) The restriction imposed by section 5 of the last-mentioned Act shall not apply to a prosecution for a breach of an official trust under this Act.

Export and Draebak.

18. If any dutiable goods are exported by sea to any foreign port before the return in respect of them has been delivered to the Collector under section 8, the owner of the mill in which they were produced may apply in writing to the Customs Collector at the port of shipment, who, on being satisfied that such goods have actually been shipped for export, shall issue a certificate stating the quantity and particulars of such goods and that they have actually been so shipped.

19. When any certificate has been applied for under section 18, the quantity and particulars of the goods mentioned in the application shall be specified as so shipped in the return made under section 8 for any period not later than that in which they were shipped, and, if the Collector is satisfied that the said goods have been so shipped and that the conditions (if any) imposed by rules under this Act have been complied with the said goods shall be deducted in the assessment and collection of duty.

20. (1) When any dutiable goods are exported by sea from any customs port to any foreign port, the exporter may apply to the Customs Collector at the port of shipment for the repayment as drawback of any duty which may have been paid under this Act in respect of such goods.

(2) In every application made under sub-section (1) the applicant must state the description or descriptions of the goods in respect of which drawback is claimed, the mill at which the goods were produced, and, as nearly as possible, the dates on which they were produced, and such further particulars, if any, as may be prescribed.

21. (1) The drawback shall be allowed by the Collector if it is shown to his satisfaction that the goods in respect of which drawback is applied for have paid duty within twelve months of the date on which they are shipped for export, and that the conditions (if any) imposed by rules under this Act have been complied with.

(2) Drawback shall not cease to be admissible merely by reason of the goods in respect of which it is applied for having been bleached, dyed, coloured or printed after having been produced within the meaning of section 6.

Power to prohibit re- 22. (1) The Governor-General in Council may, from time to time, by notification in the Gazette of India, prohibit the payment of exportation to certain of drawback on the exportation of cotton goods to any specified ports, foreign ports.

(2) Any notification already made under section 22 of the Cotton Duties Act, 1894, shall be deemed to have been made under this section.

No repayment of duty 23. Notwithstanding anything herein contained, no drawback to be granted in certain shall be allowed in respect of any cotton goods on which duty has been paid—

(a) when the goods are of less value than the amount of drawback claimed, or

(b) when the claim is for drawback amounting to less than five rupees in respect of any single shipment.

Application of sections 51 and 52 of Principal Act to claims under this Act.

24. Sections 51 and 52 of the Principal Act shall apply to every claim for drawback under this Act.

Offences and Penalties.

25. The offences mentioned in the first column of the following schedule shall be punishable to the extent mentioned in the second column thereof with reference to such offences respectively :—

1. Contravening any rule made under this Act.	Penalty not exceeding five hundred rupees.
2. Concealing or attempting to conceal, or knowingly permitting or procuring to be concealed, any goods liable to duty under this Act with intent to evade payment of the duty or any part thereof.	Such goods shall be liable to confiscation, and every person convicted of the offence shall be liable to a penalty not exceeding three times the value of the goods.
3. Omitting to make any return required by section 8 or refusing to sign or complete the same.	Penalty not exceeding one thousand rupees.
4. Making and delivering any such return containing any statement not true to the best of the information and belief of the person making the same.	The penalty provided in the Indian Penal Code, section 199, for making a false statement in a declaration.
5. Altering or falsifying any record or book of account kept in the mill with the intention of defrauding the revenue.	The penalty provided in the Indian Penal Code, section 465, for the commission of forgery.
6. Omitting, without reasonable cause, to keep samples as provided in section 28.	A penalty for each offence not exceeding two hundred rupees.
7. Omitting to keep such proper records and books of account as may be prescribed by any rule under this Act.	Penalty not exceeding five hundred rupees and a further penalty of twenty rupees for every day after the date of the conviction during which the offence is continued.
8. Omitting to make and deliver any return which by any rule under this Act ought to have been made and delivered.	Penalty not exceeding one thousand rupees.
9. Intentionally obstructing any Collector or other officer in the exercise of any powers given under this Act.	Imprisonment for a term not exceeding six months, or fine not exceeding one thousand rupees, or both.
10. If any goods in respect of which a certificate has been obtained under section 18, or any goods on the entry of which for export drawback has been paid, are not duly exported or are unshipped or reloaded at any customs port not having been duly reloaded or discharged under the provisions of the Principal Act.	Such goods, together with any vessel used in the unshipping or reloading them, shall be liable to confiscation, and the master of the vessel from which such goods are so unshipped or reloaded, and any person by whom or by whose orders or means such goods are so unshipped or reloaded or who aids or is concerned in such unshipping or reloading, shall be liable to a penalty not exceeding three times the value of such goods, or not exceeding one thousand rupees.

11. If any goods are entered for drawback which are of less value than the drawback claimed.
12. If any goods are found concealed in any place, box or closed receptacle in any mill and are not duly accounted for to the satisfaction of the Collector.
13. If any goods are found in any mill in excess of the quantity entered in the return or not corresponding with the statement therein contained.
14. If when any cotton goods are passed by tale or by package any omission or misdescription thereof tending to injure the revenue be discovered.
15. If any Collector or officer subordinate to a Collector does any act or is guilty of any omission in contravention of this Act or of any rule or order made thereunder; or, with intent to cause injury or annoyance to any person, vexatiously and unnecessarily makes use of any power conferred upon him under this Act.
16. The offences described in the Principal Act, section 167, Schedule Nos. 41—53, both inclusive, in reference to warehousing of dutiable goods.
- Magistrates having jurisdiction.
- Application of section 168 of Principal Act to cases of confiscation under this Act.
- Such goods shall be liable to confiscation.
- Such goods shall be liable to confiscation.
- Such goods shall be liable to confiscation or to be charged with such increased duty as the Chief Customs Authority may direct.
- The person guilty of such omission or misdescription shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to the Government by such omission or misdescription, unless it be proved to the satisfaction of the Collector or other officer that the variance was accidental.
- Such Collector or officer shall be liable on conviction to a fine not exceeding five hundred rupees.
- The penalties prescribed in the same Schedule in respect of such offences respectively.
26. All offences against this Act may be tried summarily by a District or Presidency Magistrate or a Magistrate of the First Class.
27. Section 168 of the Principal Act shall apply to all cases of confiscation of goods under this Act.

Miscellaneous.

- Samples of certain goods to be taken by mill-owners at time of manufacture and to be available for inspection.
- (2) Such samples shall be at all times available for inspection by the Collector, or by any officer appointed under section 16; and an examination thereof shall, if the goods themselves cannot conveniently be examined, be deemed to be an examination of the goods within the meaning of section 31 of the Principal Act.
- (3) The Governor-General in Council may define by rule what shall in any specified case be a sufficient sample for the purposes of this section.
29. (1) The Collector or any officer appointed under section 16 may at any time take Power to Collector to samples of any goods for examination or for ascertaining the value thereof, or for any other necessary purpose.
- (2) The owner may when required to deliver any sample to an officer appointed under section 16 seal up such sample in a cover addressed to the Collector; and in such case the said officer shall deliver such cover intact to the Collector.
- (3) Every sample shall, if practicable, be restored to the owner, or, at his option, sold by the Collector, and the proceeds accounted for to the owner.
- Records and accounts to be kept by mill-owners.
- Mill-owners to make periodical returns of cotton yarn spun by machinery.
- Application of certain provisions of Principal Act to proceedings under this Act.
- Power to Local Government to reverse or modify orders under this Act.
- Certain provisions of Principal Act to be incorporated in this Act.
- Application of section 10, Act VIII, 1894, duties under this Act.
30. The owner of every mill shall keep such records and books of account as may be prescribed by any rules under this Act.
31. The owner of every mill or place where cotton yarn is spun by machinery moved otherwise than by manual labour shall make periodical returns to the Collector of the quantity and description of all such yarns, in such form, with such particulars, and at such intervals, as may be prescribed by any rule under this Act.
32. All the provisions of Chapter XVII of the Principal Act, except sections 169, 170, 177, 182, 184, 185, 187, 190, 191 and 193, shall apply to all proceedings under this Act.
33. The Local Government may, on the application of any person aggrieved by any decision or order passed under this Act reverse or modify such decision or order.
34. The provisions of sections 198, 201, 204, 205 and 206 of the Principal Act shall be deemed to be incorporated in this Act.
35. The provisions of section 10 of the Indian Tariff Act, 1894, shall apply to duties on cotton goods imposed under this Act.

Power to Governor-General in Council to make rules under this Act,—

- (a) prescribing the form of any return required by or under this Act and the particulars to be contained therein respectively, and the manner in which the same is to be verified, and all such other conditions in respect thereof as may be necessary;
- (b) requiring returns of yarns spun;
- (c) prescribing the form of the notice to be issued by the Collector under section 9;
- (d) regulating the inspection of mills, and the powers and duties of Collectors and other officers in respect thereof;
- (e) regulating the provision of warehouses under this Act, and the deposit and discharge of goods therein and therefrom, and the powers and duties of the Collector in respect thereof;
- (f) prescribing the records and books of account to be kept by owners of mills under this Act;
- (g) prescribing the conditions under which alone exemption from duty and repayment as drawback shall be allowed under sections 19 and 21; and,
- (h) generally, for carrying into effect the provisions of this Act.

(3) The application of any such rule may be confined to any place or places specified therein.

PART II.—INLAND CUSTOMS DUTIES.

Levy of duties on cotton goods passing into British India from foreign territory.

(2) The Governor-General in Council may, by notification in the Gazette of India, declare that any territory situated within or bordering on, but not forming part of, British India shall be deemed, for the purposes of this section, to be foreign territory.

(3) The Governor-General in Council may, from time to time, by notification in the Gazette of India, prohibit or restrict the bringing of cotton goods into British India from any such foreign territory, or prescribe the routes by which alone they may be brought.

(4) The provisions of section 19A of the Principal Act shall apply to all goods brought or attempted to be brought into British India in contravention of any such notification.

Application of provisions of Principal Act as to drawback on export goods taxed under this Part.

PART III.—TRANSITORY PROVISIONS.

Drawback in respect of yarns in mills produced, purchased or imported before the 23rd January, 1896.

- (a) were produced at his mill within the meaning of clause (b) of the Explanation to section 5 of the Cotton Duties Act, 1894, or
- (b) were obtained by purchase or on account from another mill-owner, after having been produced by the latter, within the meaning of clause (c) of the said Explanation, or
- (c) were imported and customs-duty paid thereon,

and have not before the commencement of this Act formed part of any goods produced within the meaning of this Act, he shall be entitled to receive, by way of deduction from the amount of duty payable in respect of any goods produced out of such yarns at any time within three months after the passing of this Act, an amount not exceeding the duty which he may show to the satisfaction of the Collector to have been paid upon such yarns, under the operation of the Cotton Duties Act, 1894, or the Indian Tariff Act, 1894:

Provided that the said yarns shall not have been used solely for borders.

Mode of making claims for drawback under section 39.

(2) Any mill-owner who intends to claim drawback under section 39 shall within a week after the passing of this Act deliver to the Collector a full statement showing,—

with respect to clauses (a) and (b) of the said section, the quantity and count of yarn and, as far as possible, the monthly returns in which they were included;

with respect to clause (c) of the said section, the quantity and count of yarn and the date and particulars of the payment of import duty thereon.

(3) Such statement shall be subscribed and verified by the mill-owner, and the Collector may, by inspection or otherwise, satisfy himself of its correctness.

(4) No deduction shall be allowed under section 39 unless the yarns in respect of which deduction is claimed have been included in the statement prepared under this section.

41. (1) No duty shall be levied under this Act on any goods which at the commencement of this Act are upon the premises of any mill and are ready for issue therefrom, either without undergoing any further process, or after being made up into bales or packets:

Provided that a list of such goods be made up and deposited with the Collector within seven days from the commencement of this Act.

(2) The returns of the production of such goods prepared under section 8 of this Act shall be separate from those of other goods.

Return of yarn as under section 7, Act XVII, 1894, to be delivered in February, 1896, but no duty leviable on yarn produced on or after the 23rd January 1896.

42. The return of yarn prescribed by section 7 of the Cotton Duties Act, 1894, which would, but for the repeal of the said Act, become due for delivery to the Collector on or before the fifteenth day of February, 1896, shall be prepared and delivered as if the said Act were still in force; but no duty shall be assessed or collected in respect of any yarn produced on or after the twenty-third day of January 1896.

THE INDIAN TARIFF ACT, 1894.

ACT NO. III OF 1896.

An Act to amend the Indian Tariff Act, 1894.

WHEREAS it is expedient to repeal Schedules II to V, both inclusive, of the Indian Tariff Act, 1894, as amended by Act XVI of 1894, and to substitute other Schedules for them; It is hereby enacted as follows :—

Substitution of new Schedules For Schedules II to V, both inclusive, appended to for Schedules II to V, Act VIII, the said Indian Tariff Act, 1894, as so amended, the 1894, as amended by Act XVI, Schedules appended to this Act shall be substituted. 1894.

SCHEDULE II.—(IMPORT TARIFF.)

Arms, Ammunition and Military Stores,

including also any articles other than those included in Nos. 1 to 12 of this Schedule, which are "arms" within the meaning of the Indian Arms Act, and any articles which the Governor-General in Council may, by notification in the Gazette of India, declare to be "ammunition" or "military stores" for the purposes of this Act.

Names of Articles.	Duty. Rs. a.
1. Fire-arms other than pistols, including gas and air guns and rifles, for each	50 0
2. Barrels for the same, whether single or double, for each	30 0
3. Pistols for each	15 0
4. Barrels for the same, whether single or double, for each	10 0
5. Springs used for fire-arms, including gas and air guns and rifles, for each	8 0
6. Gunstocks, sights, blocks, and rollers, for each	5 0
7. Revolver-breeches, for each cartridge they will carry	2 8
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a fire-arm, including a gas and air gun or rifle, not hereto otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1 8
9. Machines for making, loading or closing cartridges, for each	10 0
10. Machines for capping cartridges, for each	2 8

Exception I.—Articles falling under the 5th, 6th, 8th, 9th, or 10th head of the foregoing list, when they appertain to a fire-arm falling under the 1st or 3rd head, and are fitted into the same case with such fire-arm, are free.

Exception II.—The following are also free, namely :—

- (a) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval, or police uniform ;
- (b) A sword, a revolver, or a pair of pistols when accompanying an officer of Her Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment ;
- (c) Swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police Force under his charge ;
- (d) Swords forming part of the equipment of native commissioned officers of Her Majesty's Army ;
- (e) Swords for presentation as army or volunteer prizes ;
- (f) Arms, ammunition and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organized for Imperial service ;
- (g) Morris' tubes and patent ammunition when imported by Officers commanding British and Native regiments or volunteer corps, for the instruction of their men.

Proviso 1.—No duty in excess of ten per cent. *ad valorem* shall be levied upon any of the articles numbered 1 to 10 in the foregoing list when they are imported in reasonable quantity for his own private use by any person lawfully entitled to possess the same.

Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under numbers 1 to 10, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity, for his own private use, the importer may apply to the Customs Collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent. *ad valorem*; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

Tariff Rate of
valuation. duty.

- | | | |
|--|---------------------|---------------|
| 11. Gunpowder, all sorts. | Rs. a. | } 10 p. cent. |
| 12. All other sorts of arms, ammunition and military stores. | <i>ad valorem</i> . | |

SCHEDULE III.—(IMPORT TARIFF.)
LIQUORS, OPIUM, SALT, AND SALTED FISH.

No.	Names of Articles.	Per	Rate of Duty.
1	LIQUORS—		
	Ale, beer and porter	Impl. gallon or six quart bottles.	1 anna.
	Cider and other fermented liquors..		
	Liqueurs	" " "	Rs. 6.
	Spirit which has been rendered effectually and permanently unfit for human consumption ..		
	Spirit when used in drugs, medicines, or chemicals in a proportion of less than twenty per cent. of spirit of the strength of London proof	<i>ad valorem.</i>	Five per cent.
	Spirit when so used in a proportion of twenty per cent. and upward.	Impl. gallon or six quart bottles of the strength of London proof.	Rs. 6, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Spirit, perfumed, in wood or in bottles.	Impl. gallon or six quart bottles.	Rs. 8.
	Spirit, other sorts	Impl. gallon or six quart bottles of the strength of London proof.	Rs. 6, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Wines—		
	Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	Impl. gallon or six quart bottle.	Rs. 2-8.
	All other sorts of wines not containing more than 42 per cent. of proof spirit.	" " "	Rs. 1.
	Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to spirit, other sorts.		
2	OPIUM NOT COVERED BY A GOVERNMENT PASS	Seer of 80 tolas ..	Rs. 24.
3	SALT	Indian maund of 82½ lbs. avoirdupois weight.	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.
4	SALTED-FISH, wet or dry ..	" " "	Such rate or rates of duty not exceeding twelve annas, as the Governor-General in Council may, by notification in the Gazette of India, from time to time prescribe

SCHEDULE IV.—(IMPORT TARIFF.)

GENERAL DUTIES.

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	ANIMALS, LIVING.		Bs. a.	
1	HORSES, CATTLE, SHEEP, and all other living animals of all kinds .. .. .	....	....	Free.
	ARTICLES OF FOOD AND DRINK.			
2	COFFEE	cwt.	70 0	Five per cent.
3	FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, which are free—			
	Almonds without shell	h	48 0	"
	" in the shell	"	15 8	"
	Cashew or cajoo kernels	h	12 0	"
	Cocoanuts	thousand	35 0	"
	" kernel (khopra)	cwt.	11 0	"
	Currants, European, in cases	"	10 0	"
	" " in cans	"	22 0	"
	" Persian	"	14 0	"
	Dates, dry, in bags	"	5 8	"
	" wet	"	4 0	"
	" " in pots and boxes	"	8 8	"
	Figs, Persian, dried	"	8 0	"
	Garlic	"	5 0	"
	Hops .. .. .	....	....	Free.
	Pistachio nuts	cwt.	32 0	Five per cent.
	Prunes, Bussora (alu-Bokhara)	"	20 0	"
	Raisins, black	"	10 0	"
	" kishmish, Persian Gulf and Red Sea	"	15 0	"
	" munakka, Persian Gulf and Red Sea	"	9 0	"
	" other sorts .. .. .	....	ad valorem	"
	Walnuts	cwt.	10 0	"
	All other sorts of fruits and vegetables .. .. .	....	ad valorem	"
4	GRAIN AND PULSE, including broken grain and pulse, but not including flour .. .. .	....	....	Free.
5	MINERAL AND AERATED WATERS and all unfermented and non-alcoholic beverages .. .. .	....	ad valorem	Five per cent.
6	PROVISIONS, OILMEN'S STORES, & GROCERIES—			
	Bacon in canva; and cans, jowls and cheeks	lb.	0 14	"
	Beef and pork	(tierce of 3 cwt. barrel of 2 cwt.	100 0 75 0	"
	Biche de mer	cwt.	50 0	"
	Butter	lb.	1 0	"
	Cheese	lb.	0 14	"
	China preserves	box of six jars	5 8	"
	" fruit preserves, dry candied	lb.	0 5	"
	Cocum	cwt.	5 0	"
	Fish-maws	"	100 0	"
	Flour	barrel or sack of 200 lbs.	20 0	"
	Ghi	cwt.	40 0	"
	Groceries not otherwise described .. .. .	....	ad valorem	"
	Pork hams	lb.	0 14	"
	Sago	cwt.	8 8	"
	Shark-fins	"	40 0	"
	Singally and Sozille	"	25 0	"
	Tapioca	"	9 8	"
	Vinegar, European, in wood	Imperial gallon	1 0	"
	" Persian	"	1 8	"
	" Country	"	0 6	"
	All other sorts of Provisions, Oilmen's Stores, and Groceries .. .. .	....	ad valorem	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
ARTICLES OF FOOD AND DRINK— <i>contd.</i>				
			Rs. a.	
7	SPICES—			
	Betelnuts—Goa	cwt.	17 0	Five per cent.
	" —in the husk	thousand	2 0	"
	" —all other sorts .. .. .	....	<i>ad valorem</i>	"
	Cardamoms, Ceylon	cwt.	150 0	"
	Chillies, dry	"	11 0	"
	Cloves	"	20 0	"
	" stems and heads	"	4 0	"
	" in seeds, nailavang	"	8 8	"
	Ginger, dry	"	16 0	"
	Mace	lb.	1 8	"
	Nutmegs	"	1 0	"
	" in shell	"	0 8	"
	Pepper, black	cwt.	16 0	"
	" long	"	7 0	"
	" white	"	30 0	"
	All other sorts of spices .. .. .	....	<i>ad valorem</i>	"
8	SUGAR, China, candy	cwt.	20 0	"
	" loaf	"	21 0	"
	" crystallised beet	"	13 0	"
	" " and soft, from China	"	13 0	"
	" " " " Mauritius	"	11 0	"
	" soft or raw, other than from Mauritius or China	"	10 0	"
	" all other sorts, including saccharine produce of all kinds and confectionery .. .. .	....	<i>ad valorem</i>	"
9	TEA, black	lb.	0 8	"
	" green	"	0 12	"
CHEMICALS, DRUGS, MEDICINES AND NARCOTICS, AND DYEING AND TANNING MATERIALS.				
10	CHEMICAL PRODUCTS AND PREPARATIONS—			
	Acid, sulphuric		0 2	"
	Alkali, country (sajji-khar)	cwt.	1 8	"
	Alum	"	5 0	"
	Arsenic	"	21 8	"
	" China mansii	"	17 0	"
	Bicarbonate of soda	"	7 0	"
	Copperas, green	"	3 0	"
	Explosives, namely, blasting gelatine, dynamite, roborite, tonite and all other descriptions and including detonators and blasting fuse .. .. .	....	<i>ad valorem</i>	"
	Sal ammoniac	cwt.	37 0	"
	Sulphate of copper	"	15 8	"
	Sulphur (brimstone), flour	"	6 0	"
	" " " " roll	"	5 12	"
	" " " " rough	"	4 8	"
	All other sorts of chemical products and preparations, including saltpetre and borax .. .. .	....	<i>ad valorem</i>	"
11	DRUGS, MEDICINES AND NARCOTICS—			
	Aloes, black	cwt.	14 0	"
	" Socotra	"	20 0	"
	Aloe-wood	lb.	6 0	"
	Asafoetida (hing)	cwt.	65 0	"
	" coarse (hingra)	"	21 0	"
	Atary, Persian	"	15 0	"
	Bansicchan (bamboo camphor)	lb.	0 4	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	CHEMICALS, DRUGS, MEDICINES AND NARCOTICS, AND DYEING AND TANNING MATERIALS— <i>contd.</i>		Rs. a.	
11	DRUGS, MEDICINES AND NARCOTICS— <i>contd.</i>			
	Brimstone (amalsara)	cwt.	50 0	Five per cent.
	Calumba or Colombo Root.. .. .	"	7 0	"
	Camphor, Bhimsaini (baras)	lb.	70 0	"
	" refined cake	"	1 4	"
	" crude in powder... .. .	"	0 12	"
	Cassia lignea	cwt.	22 0	"
	China root (chobchini), rough	"	8 0	"
	" " ("), scraped	"	17 8	"
	Cubebs	"	25 8	"
	Galangal, China	"	7 0	"
	Pellitory (akalkara)	"	40 0	"
	Peppermint, crystals from China and Japan ..	lb.	11 8	"
	Quinine and other alkaloids of chincona ..	....	....	Free.
	Salep	cwt.	80 0	Five per cent.
	Senna leaves	"	4 0	"
	Storax, liquid (rose meloes)	"	54 0	"
	Tobacco, unmanufactured .. .. .	....	....	Free.
	" manufactured .. .. .	....	ad valorem	Five per cent.
	All other sorts of drugs, medicines and narcotics except opium (for which see Schedule III) ..	....	"	"
12	DYEING AND TANNING MATERIALS—			
	Alizarine dye, dry, 40 per cent... .. .	lb.	1 7	"
	" " " 50 "	"	1 10	"
	" " " 60 "	"	1 15	"
	" " " 70 "	"	2 2	"
	" " " 80 "	"	2 8	"
	" " " 100 "	"	2 12	"
	" " liquid, 10 per cent.	"	0 5	"
	" " " 16 "	"	0 8	"
	" " " 20 "	"	0 10	"
	Aniline	"	0 9	"
	" dry	"	1 8	"
	Avar bark	cwt.	4 8	"
	Buzgand (gulpista)	"	27 0	"
	Cochineal	lb.	1 2	"
	Gallnuts, myrabolams	cwt.	4 0	"
	" Persian	"	35 0	"
	Madder or manjit	"	7 0	"
	Orchilla weed	"	5 0	"
	Sappan wood and root	"	5 8	"
	All other sorts of dyeing and tanning materials ..	....	ad valorem	"
	METALS AND MANUFACTURES OF METALS.			
13	HARDWARE AND CUTLERY, including ironmongery and plated-ware, and also including machines, tools, and implements to be worked by manual or animal labour except water-lifts, sugar-mills, oil-presses, and parts thereof, and any other machines and parts of machines ordinarily used in processes of husbandry, or for the preparation for use or for sale of the products of husbandry which the Governor-General in Council may, by notification in the Gazette of India, exempt, all of which are free .. .. .	....	ad valorem	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	METALS AND MANUFACTURES OF METALS— <i>contd.</i>		Rs. a.	
14	<p>MACHINERY, namely, prime movers, and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire-engines, and other machines in which the prime-mover is not separable from the operative parts</p> <p>" (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts, and which are intended for—</p> <p>(a) the preparing, ginning, pressing, spinning, weaving, sewing, knitting, bleaching and dyeing of cotton, jute, hemp, silk, wool or other fibres and any other process intervening between the raw material and the finished product as packed ready for the market;</p> <p>(b) the smelting and milling of iron and other metallic ores and the manufacture of iron, steel and other metals;</p> <p>(c) the manufacture of leather, sugar, indigo, silk, paper, soap, gas, oil, flour, cordage, rope and twine;</p> <p>(d) the milling of rice;</p> <p>(e) the manufacture of tea in all its stages from the drying of the leaf to its packing for the market inclusive;</p> <p>(f) the pulping of coffee;</p> <p>(g) printing presses;</p> <p>(h) foundries and workshops of iron and other metals;</p> <p>(i) railway workshops;</p> <p>(j) the refining of petroleum, and the manufacture of vegetable oils;</p> <p>(k) the crushing of bones and bricks;</p> <p>(l) the manufacture of lac;</p> <p>(m) potteries;</p> <p>(n) sawmills;</p> <p>(o) agriculture, mining, navigation, dredging and pumping;</p> <p>(p) such other manufactures and industries as the Governor-General in Council may from time to time specify:</p> <p>Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality, not adapted for any other purpose.</p> <p>Note.—Machinery and component parts thereof made of substances other than metal are included in this entry.</p> <p>MACHINERY and component parts thereof not included in the foregoing exemptions ..</p>	....	....	Free.
15	<p>METALS, unwrought and wrought, and articles made of metals—</p> <p>Brass beads, ghungrl, China thousand</p> <p>" foil or dandkana, white, 10½" × 4½" .. hundred leaves</p>		ad valorem	Five per cent.
			0 12	"
			1 4	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
METALS AND MANUFACTURES OF				
METALS— <i>contd.</i>				
15	METALS, unwrought and wrought, and articles made of metals— <i>contd.</i>		Rs. a.	
	Brass, foil or danksana, coloured, $10\frac{1}{2}" \times 4\frac{1}{2}"$..	hundred leaves	1 12	Five per cent.
	" old	cwt.	26 0	"
	" sheets, flat or in rolls, very thin ..	"	100 0	"
	" wire ..	lb.	0 7	"
	" all other sorts ..	....	<i>ad valorem</i>	"
	Copper, Australian ..	cwt.	40 0	"
	" bolt ..	"	50 0	"
	" braziers, and sheets ..	"	45 0	"
	" China cash ..	"	30 0	"
	" Japan ..	"	39 0	"
	" nails and composition nails ..	"	50 0	"
	" old ..	"	33 0	"
	" pigs and slabs ..	"	38 0	"
	" sheathing, plate, and raised bottoms ..	"	48 0	"
	" tiles, ingots, cakes and bricks ..	"	40 0	"
	" China, white, copper-ware ..	lb.	1 2	"
	" foil or danksana, white, $10\frac{1}{2}" \times 4\frac{1}{2}"$..	hundred leaves	2 6	"
	" " coloured, $10\frac{1}{2}" \times 4\frac{1}{2}"$..	"	3 3	"
	" wire, including wire of phosphor-bronze	lb.	0 9	"
	" all other sorts, unmanufactured and manufactured, except current coin of the Government of India, which is free ..	....	<i>ad valorem</i>	"
	Gold bullion and coin ..	....	...	Free.
	Gold leaf, European ..	hundred leaves	3 4	Five per cent.
	Iron, anchors and cables ..	....	<i>ad valorem</i>	One per cent.
	" angle T and channel ..	ton	110 0	"
	" angle and T (if galvanised) ..	"	180 0	"
	" " (if tinned) ..	....	<i>ad valorem</i>	"
	" bar plate, and sheet, Lowmoor ..	ton	310 0	"
	" bar, of any kind not specified in this number ..	....	<i>ad valorem</i>	"
	" beams, joists, pillars, girders, bridge-work, and other descriptions of iron imported exclusively for building purposes ..	....	" 94 0	"
	" flat, square, and bolt, including Scotch ..	ton	"	"
	" " " including Scotch (if galvanised) ..	"	150 0	"
	" " " (if tinned) ..	....	<i>ad valorem</i>	"
	" hoop, plate, and sheet other than Swedish ..	ton	122 0	"
	" nails, rose, wire, and flat-headed ..	cwt.	10 0	"
	" nails, clasp ..	"	17 0	"
	" nails, other sorts, including galvanised ..	....	<i>ad valorem</i>	"
	" nail-rod ..	ton	104 0	"
	" nuts and bolts ..	....	<i>ad valorem</i>	"
	" old ..	cwt.	2 8	"
	" pig ..	ton	60 0	"
	" pipes and tubes, including fittings therefor, such as bends, bolts, elbows, tees, sockets, flanges, and the like ..	....	<i>ad valorem</i>	"
	" plate (if galvanised) ..	ton	200 0	"
	" plates, tinned ..	....	<i>ad valorem</i>	"
	" rails, chairs and fish-plates other than those described in No. 93, also spikes (commonly known as dogs-pikes) ..	....	" 6 0	"
	" rice bowls ..	set of ten	3 0	"
	" " " not in sets ..	set of six	"	"
	" rivets and washers ..	....	<i>ad valorem</i>	"
	" " (if galvanised) ..	cwt.	10 0	"
	" " (if tinned) ..	"	15 0	"
	" rod, round, other than Swedish, under half an inch in diameter ..	....	<i>ad valorem</i>	"
	" sheets and ridging, galvanised ..	ton	105 0	"
	" " " tinned ..	cwt.	10 0	"
	" " " ..	....	<i>ad valorem</i>	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
METALS AND MANUFACTURES OF				
METALS—<i>concl.</i>				
15	METALS, unwrought and wrought, and articles made of metals— <i>concl.</i>		No. 2.	
	Iron, Swedish, flat, square, and bolt	ton	142 0	One per cent.
	" " nail-rod	"	142 0	"
	" " round rod, under half an inch in diameter	"	140 0	"
	" wire, including fencing wire and wire-rope, but excluding wire netting .. ..	....	<i>ad valorem</i>	"
	" all other sorts, including wire netting .. ..	....	"	Five per cent.
	Lametta .. ..	....	" 12 0	"
	Lead, ore, galena	cwt.	10 0	"
	" pig	"	<i>ad valorem</i>	"
	" pipes .. ..	....	12 0	"
	" sheets	cwt.	"	Free
	" " for tea-chests .. ..	....	1 0	Five per cent.
	Orsidue and brass leaves, European	lb.	"	"
	" " " China	"	0 12	"
	Patent or yellow metal, sheathing, sheets, and bolts	cwt.	40 0	"
	Patent or yellow metal, sheathing, sheets, and bolts, old	"	27 0	"
	Quicksilver	lb.	1 8	"
	Shot, bird	cwt.	16 0	"
	Silver bullion or coin, except current coin of the Government of India, which is free .. ..	....	<i>ad valorem</i>	"
	Steel, angle, channel and spring .. ..	....	"	One per cent.
	" bar and blooms .. ..	....	"	"
	" basic all sorts (other than galvanised or tinned basic steel sheets)	ton	100 0	"
	" basic sheets (if galvanised)	"	210 0	"
	" " (if tinned) .. ..	....	<i>ad valorem</i>	"
	" beams, joists, pillars, girders, bridgeworks and other descriptions of steel imported exclusively for building purposes .. ..	....	"	"
	" cast and blistered of any kind not specified in this number .. ..	....	"	"
	" hoops	ten	14 0	"
	" nails .. ..	....	<i>ad valorem</i>	"
	" nuts and bolts and half rods .. ..	....	" 60 0	"
	" old	ten	"	"
	" pipes and tubes .. ..	....	<i>ad valorem</i>	"
	" plates and sheets	ton	130 0	"
	" " other than basic (if galvanised)	"	220 0	"
	" " (if tinned) .. ..	....	<i>ad valorem</i>	"
	" rails, chairs, and fish plates other than those described in number 93 (also spikes commonly known as dogsplikes) .. ..	....	"	"
	" rivets and washers	ten	220 0	"
	" " (if galvanised)	"	320 0	"
	" " (if tinned) .. ..	....	<i>ad valorem</i>	"
	" T-bars	ton	105 0	"
	" " (if galvanised)	"	180 0	"
	" " (if tinned) .. ..	....	<i>ad valorem</i>	"
	" wire, excluding wire-netting .. ..	....	"	"
	" wire rope .. ..	....	"	"
	" all other sorts, including wire-netting .. ..	....	"	Five per cent.
	Tin, block	cwt.	72 0	"
	" foil, China	lb.	0 12	"
	" other sorts .. ..	....	<i>ad valorem</i>	"
	Zinc or spelter, nails	cwt.	20 0	"
	" " plates and other shapes, soft	"	18 0	"
	" " " hard	"	13 0	"
	" " sheet or sheathing	"	19 0	"
	" " all other sorts .. ..	....	<i>ad valorem</i>	"
	All other sorts of metals .. ..	....	"	"

SCHEDULE IV.-(IMPORT TARIFF)-*contd.*GENERAL DUTIES-*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
OILS.				
66	OILS—		Rs. a.	
	Cajuputi	Quart	1 4	Five per cent.
	Cassia	lb.	2 8	"
	Cocconut	cwt.	16 0	"
	Earthnut	"	16 0	"
	Grass	lb.	1 12	"
	Jinjili or til	cwt.	16 0	"
	Linseed, European	Imperial gallon	3 0	"
	Oil of seeds	cupoe	15 0	"
	Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffine oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum	Imperial gallon	....	One anna.
	" which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes .. .. .	....	ad valorem	Five per cent.
	Sandalwood	lb.	7 0	"
	Whale (except spermacet) and fish	cwt.	15 0	"
	Wood	"	25 0	"
	All other sorts of oil, including paraffine wax .. .. .	....	ad valorem	"
OTHER ARTICLES, UNMANUFACTURED AND MANUFACTURED.				
17	AMBER, AND ARTICLES MADE OF AMBER, including imitation amber .. .. .	....	"	"
18	APPAREL, including drapery, haberdashery and millinery and military and other uniforms and accoutrements, but excluding cotton hosiery, (for which see No. 44) and boots and shoes (for which see No. 70) and excluding also uniforms and accoutrements appertaining thereto imported by a public servant for his personal use, which are free .. .. .	....	"	"
19	ART, WORKS OF, except statuary and pictures intended to be put up in a public place, which are free .. .. .	....	"	"
20	ASBESTOS, AND ARTICLES MADE OF ASBESTOS not otherwise described .. .. .	....	"	"
21	BAGS, CASKS, BOXES, and other packages, empty, of all kinds .. .. .	....	"	"
22	BAMBOO, common, grass, hay, rushes, straw, and leaves .. .. .	....	"	"
23	BEADS, of all materials except glass, for which see No. 48, and brass, for which see No. 15.			
	Beads, China, Ankdana,	1 ² $\frac{3}{4}$ lb	25 0	Five per cent.
	" " Dagri	"	20 0	"
	" " Gadgada	"	24 0	"
	" " Kamrakhi	"	22 0	"
	" " Lalri	"	44 0	"
	" " Naksi	"	22 0	"
	" " Pakhayaji	"	20 0	"
	" " Sulemani	"	34 0	"
	All other sorts .. .. .	....	ad valorem	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	OTHER ARTICLES, UNMANUFACTURED AND MANUFACTURED— <i>contd.</i>		Rs. a.	
24	BELTING of cotton, leather, or other material, for driving machinery .. .. .	....	....	Free.
25	BONE, INCLUDING WHALEBONE, articles made of. ....	....	<i>ad valorem</i>	Five per cent.
26	BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music, and manuscripts .. .. .	....	....	Free.
27	BRISTLES AND FIBRE for brushes and brooms .. .. .	....	....	Five per cent.
28	BRUSHES AND BROOMS, all sorts .. .. .	....	<i>ad valorem</i>	
29	BUILDING AND ENGINEERING MATERIALS, namely, asphalt, bricks and tile, cement of all kinds, fire-clay, earthenware piping, lime and other kinds not otherwise described .. .. .	....	"	"
30	CABINET-WARE AND FURNITURE .. .. .	....	"	"
31	CANDLES, paraffine	lb.	0 6	"
	" spermaceti	"	0 7	"
	" wax	"	1 0	"
	" all other sorts .. .. .	....	<i>ad valorem</i>	"
32	CANES AND RATTANS, ARTICLES MADE OF CANE OR RATTAN, AND BASKET WORK— Canes, Malacca	dozen	5 0	"
	Rattans	cwt.	10 0	"
	All other sorts .. .. .	....	<i>ad valorem</i>	"
33	CARRIAGES AND CARTS, including bicycles, tricycles, jinrikshas, Bath chairs, perambulators, trucks, wheel-barrows, and all other sorts of conveyances, and component parts thereof .. .. .	....	"	"
34	CASES (EMPTY) for spectacles, opera-glasses, jewellery, and other articles .. .. .	....	"	"
35	CELLULOID, ARTICLES MADE OF, not otherwise described .. .. .	....	"	"
36	CHALK, common .. .. .	....	"	"
	" French, knife and plate powder, Bath bricks, emery powder, and whiting .. .. .	....	"	"
37	CHINESE AND JAPANESE-WARE, including lacquered ware, but excluding earthenware, China and porcelain (for which see No. 47.) .. .. .	....	"	"
38	CLOCKS, WATCHES and other timekeepers and parts thereof .. .. .	....	"	"
39	COAL, COKE, AND PATENT FUEL .. .. .	....	....	Free.
40	COIR, AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE (for which see No. 42)— Yarn of all kinds	cwt.	9 0	Five per cent.
	All other sorts .. .. .	....	<i>ad valorem</i>	"
41	CORAL, real .. .. .	....	"	"
42	CORDAGE ROPE, and twine made of any vegetable fibre— Coir, cables, tarred	cwt.	17 0	"
	" rope	"	10 0	"
	Cordage, hemp, European	"	25 0	"
	" Manila	"	28 0	"
	Twine, sail, European	lb.	0 9	"
	All other sorts of cordage, rope and twine .. .. .	....	<i>ad valorem</i>	"
43	CORK, AND ARTICLES MADE OF CORK— Bottle-corks	gross	1 8	"
	Vial corks	"	0 8	"
	All other sorts .. .. .	....	<i>ad valorem</i>	"
44	COTTON, AND ARTICLES MADE OF COTTON— " raw .. .. .	....	....	Free.
	" twist and yarn .. .. .	....	....	"
	" Sewing thread .. .. .	....	....	"
	" Piece-goods, hosiery, and all other manufactured cotton goods not otherwise described .. .. .	....	<i>ad valorem</i>	Three and one-half per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	OTHER ARTICLES, UNMANUFACTURED AND MANUFACTURED— <i>contd.</i>		Rs. a.	
45	DISINFECTING AND DEODORISING FLUID AND POWDER .. .. .	....	<i>ad valorem</i>	Five per cent. Freec.
46	EARTH, COMMON, CLAY, AND SAND .. .. .	....	....
47	EARTHENWARE (except Earthenware piping, for which see No. 29), China, China clay, porcelain and imitation or false coral.. .. .	....	<i>ad valorem</i>	Five per cent.
48	EGGS, Ostrich and other, not mounted .. .. .	....	"	"
49	EMERY PAPER AND CLOTH, AND SANDPAPER .. .. .	....	"	"
50	FANS OF ALL KINDS, except common, palm-leaf fans, which are free .. .. .	....	"	"
51	FEATHERS including birds' skins .. .. .	....	"	"
52	FIREWORKS, all sorts, including fulminating powder .. .. .	....	"	"
53	FLAX and articles made of flax, including linen-thread .. .. .	....	"	"
54	FLOWERS, ARTIFICIAL, not otherwise described.. .. .	....	"	"
55	FURNITURE, TACKLE AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels .. .. .	....	"	"
56	FUR, AND ARTICLES MADE OF FUR, not otherwise described .. .. .	....	"	"
57	GELATINE .. .. .	....	"	"
58	GLASS, GLASSWARE AND FALSE PEARLS—			
	Glass, China, all colours	133½lb.	32 0	"
	" crown, coloured	100 superficial ft.	15 0	"
	" of sizes	"	6 0	"
	Pearls, false, bajria	lakh	3 0	"
	" boria	thousand	0 10	"
	" lauria	lakh	6 0	"
	" lolakh	thousand	0 8	"
	" nathia	"	0 3	"
	" tachia	"	0 8	"
	" wattanah	lakh	10 0	"
	All other sorts of glass, and manufactures of glass, including false pearls, and glass beads.	....	<i>ad valorem</i>	"
59	GUMS, GUM-RESINS, and articles made of gum or gum-resin—			
	Copal	cwt.	70 0	"
	Cutch and gambler	"	20 0	"
	Gamboge	lb.	1 4	"
	Gum Ammoniac	cwt.	15 0	"
	" Arabic	"	18 0	"
	" Bdellium (common gum)	"	8 0	"
	" Benjamin	"	40 0	"
	" Bysabol (coarse myrrh)	"	16 0	"
	" Olibanum or frankincense	"	11 0	"
	" Persian (false)	"	11 0	"
	" Kino	"	10 0	"
	Myrrh	"	33 0	"
	Rosin	"	6 0	"
	All other sorts of gums, gum-resins, and articles made of gum or gum-resin, including caoutchouc and gutta-percha .. .. .	....	<i>ad valorem</i>	"
60	HAIR of all kinds and articles made of hair .. .. .	....	"	"
61	HEMP, including Manila hemp and articles made therefrom (except cordage, rope, and twine, for which see No. 42) .. .. .	....	"	"
62	HIDES AND SKINS (except raw or salted hides and skins, which are free) —			
	Hides, border	each	33 0	"
	" buffalo	score	70 0	"
	" cow	"	60 0	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No	Names of Articles.	Per	Tariff Valuation.	Duty.
	OTHER ARTICLES, UNMANUFACTURED AND MANUFACTURED— <i>contd.</i>		Rs. a.	
62	HIDES AND SKINS— <i>contd.</i>			
	Skins, including parchment and vellum, gold-beaters' skins and all other descriptions of hides or skins .. .. .	....	ad valorem	Five per cent.
63	HORN .. .. .	....	ad valorem	Free.
	" articles made of, not otherwise described..	....	ad valorem	Five per cent.
64	INSTRUMENTS, APPARATUS, AND APPLIANCES and parts thereof—			
	Computing, Dental, Distilling, Diving, Drawing, Educational, Electric, Electric-lighting, Galvanic, Measuring, Musical, Optical, Philosophical, Phonographic, Photographic (including materials for photography), Scientific, Surgical, Surveying, Telegraphic, Telephonic, Typewriters, and all other sorts, except Telegraphic instruments and apparatus when imported by or under the orders of a Railway Company, which are free ..	....	"	"
65	IVORY AND IVORY-WARE—			
	Unmanufactured—			
	Elephants' grinders	eval.	880 0	"
	Elephants' tusks (other than hollows, centres and points) each exceeding 20lbs. in weight and hollows, centres and points each weighing 10lbs. and over	"	800 0	"
	Elephants' tusks (other than hollows, centres and points) not less than 10lbs. and not exceeding 20lbs. each, and hollows, centres and points each weighing less than 10lbs. ..	"	680 0	"
	Elephants' tusks each less than 10lbs. (other than hollows, centres and points)	"	525 0	"
	Sea-cow or moye teeth each not less than 4lbs	"	200 0	"
	Sea-cow or moye teeth, each not less than 3lbs and under 4lbs.	"	185 0	"
	Sea-cow or moye teeth, each less than 3lbs. ..	"	135 0	"
	All other sorts manufactured and unmanufactured .. .. .	....	ad valorem	"
66	JUTE, ARTICLES MADE OF .. .. .	....	"	"
67	JEWELLERY AND JEWELS, including plate and other manufactures of gold and silver—			
	Silverware, plain	teia	1 0	"
	" embossed } other than European ..	"	1 4	"
	" or chased }	"		"
	All other sorts, except precious stones and pearls, unset, which are free .. .. .	....	ad valorem	"
68	JUTE, raw .. .. .	....	....	Free.
	" articles made of, except second hand or used gunny bags, which are free .. .. .	....	ad valorem	Five per cent.
69	LAC, all sorts, and articles made of lac .. .. .	....	"	"
70	LEATHER and articles made of leather, including boots and shoes, harness and saddlery ..	....	"	"
71	MANURES of all kinds, including animal bones ..	....	....	Free.
72	MARINE AND NAVAL STORES, not otherwise described .. .. .	....	ad valorem	Five per cent.
73	MATCHES, all sorts .. .. .	....	"	"
74	MATS AND MATTING—			
	Floor-matting, China and Singapore, of all sorts. All other sorts, except coir-matting (for which see No. 40)	hundred	60 0	"
75	MICA AND TALC, and articles made therefrom ..	....	ad valorem	"
76	MINERALS, NOT OTHERWISE DESCRIBED .. .. .	....	"	"
77	MODELS OF ALL DESCRIPTIONS .. .. .	....	"	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Unit	Tariff Valuation.	Duty.
	OTHER ARTICLES, UNMANUFACTURED AND MANUFACTURED— <i>contd.</i>		Rs. a.	
78	MOULDERS BLACKING AND SAND.. ..	....	ad valorem	Five per cent.
79	OILCAKE, also bran, fodder, and cattle-feed of all kinds .. ..	....	....	Free.
80	OIL-CLOTH AND FLOGG-CLOTH, including mica-crusta, linoleum, and tarpaulins .. ..	....	ad valorem	Five per cent.
81	PAINTS, COLOURS, PAINTERS' MATERIALS, and Compositions, for application to leather, wood, and metals—			
	Ochre, other than European, all colours.. ..	cwt.	1 2	"
	Paints, composition	"	35 0	"
	" patent driers	"	10 0	"
	Prussian blue, China	lb.	0 2	"
	" European	"	1 0	"
	Red lead	cwt.	12 6	"
	Turpentine	Imperial gallon	2 0	"
	Verdigris	cwt.	70 0	"
	Vermilion, Canton	box of 50 bundles	35 0	"
	White lead	cwt.	10 0	"
	" zinc	"	25 0	"
	All other sorts, including glue and putty .. ..	....	ad valorem	"
82	PAPER, PASTEBOARD, MILLBOARD, AND CARDBOARD of all kinds, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet forms, including also waste paper and old newspapers for packing .. ..	....	"	"
	PAPER, articles made of paper and papier-maché .. ..	....	"	"
83	PERFUMERY—			
	Gowla, husked and unhusked	cwt.	35 0	"
	Kapurkachri (zedoary, China)	"	4 8	"
	Patch leaves (patchouli)	"	3 8	"
	Rose-flowers, dried	"	16 0	"
	Rose-water	Imperial Gallon.	2 0	"
	All other sorts, except perfumed spirit (for which see Schedule III) .. ..	....	ad valorem	"
84	PIPES and other implements used in the consumption of tobacco and other narcotics .. ..	....	"	"
85	PITCH, TAR AND DAMMER—			
	Bitumen .. ..	....	"	"
	Dammer	cwt.	3 8	"
	Pitch, American and European	"	7 0	"
	" coal	"	2 8	"
	Tar, American and European	"	6 0	"
	" coal	"	3 0	"
	" mineral .. ..	....	ad valorem	"
86	PLANTS AND BULBS, living, also dried for herbaria .. ..	....	....	Free.
87	PLASTER OF PARIS, and articles made of plaster of Paris, not otherwise described.. ..	....	ad valorem	Five per cent.
88	PLUMBAGO, and articles made of plumbago .. ..	....	"	"
89	PRECIOUS STONES AND PEARLS, unset .. ..	....	....	Free.
90	PULP of wood, straw, rags, paper, and other materials .. ..	....	....	"
91	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chase, imposing tables, and lithographic stones, but not including paper.. ..	....	....	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	OTHER ARTICLES, UNMANUFACTURED AND MANUFACTURED—<i>contd.</i>		Rs. a.	
92	RAGS .. .. .	....	....	Free.
93	RAILWAY MATERIAL for permanent-way and rolling stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fishplates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turn-tables, weigh bridges, engines, tenders, carriages, wagons, traversers, trolleys, trucks, and component parts thereof; also cranes and water cranes and standards, wire, and other material for fencing, when imported by or under the orders of a railway company : Provided that for the purpose of this exemption "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the suzerainty of Her Majesty, and, also such tramways as the Governor-General in Council may, by notification in the Gazette of India, specifically include therein ..	....	....	"
94	SEEDS— Castor	cwt.	5 0	Five per cent.
	Cumin	"	24 0	"
	" black	"	24 0	"
	Linseed	"	7 8	"
	Methi	"	4 8	"
	Mustard, rape or sarson	"	6 0	"
	Poppy	"	8 8	"
	Quince, bihidana	"	60 0	"
	Sozra	"	24 0	"
	Til or junjil	"	7 0	"
	All other sorts .. .. .	....	ad valorem	"
95	SHELLS AND COWRIES— Chanks—large shells, for cameos	hundred	7 6	"
	" white, live	"	8 0	"
	" " dead	"	4 0	"
	Cowras	"	0 10	"
	Cowries, bazar, common	cwt.	8 8	"
	" Maldive	"	8 0	"
	" Sankhla	"	70 0	"
	" yellow, superior quality	"	4 0	"
	Mother-o'-pearl, naive	"	45 0	"
	Nakhla	"	60 0	"
	Tortoise-shell	lb.	10 0	"
	" nakh	"	4 0	"
	All other sorts, including articles made of shell, not otherwise described .. .. .	....	ad valorem	"
96	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, steam-launches, boats and barges, imported entire or in sections .. .. .	....	....	Free.
97	SILK, AND ARTICLES MADE OF SILK— Floss	lb.	7 8	Five per cent.
	Pieco-goods .. .. .	....	ad valorem	"
	Raw silk— Chaharam, Cochin-China, and yellow Shanghai Mathow	lb.	4 8	"
	"	"	3 4	"
	Other kinds of China	"	6 8	"
	Waste and Kachra	"	1 4	"
	Panjam	"	2 0	"
	Persian	"	5 0	"
	Siam	"	3 0	"
	Produced from the tasar or other wild worm	"	4 0	"
	Sewing thread, China	"	9 0	"
	All other sorts, including cocoons .. .. .	....	ad valorem	"
98	SIZING for cotton, paper, or any other material .. .. .	....	"	"

SCHEDULE IV.—(IMPORT TARIFF)—*conclld.*GENERAL DUTIES—*conclld.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	OTHER ARTICLES, UNMANUFACTURED AND MANUFACTURED— <i>conclld.</i>		Rs. a.	
99	SOAP .. .. .	....	<i>ad valorem</i>	Five per cent.
100	SPECIMENS, ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals .. .. .	....	....	Free.
101	SPONGE AND SPONGES .. .. .	....	<i>ad valorem</i>	Five per cent.
102	STARCH .. .. .	....	"	"
103	STATIONERY, excluding paper (for which see No. 82) .. .. .	....	"	"
104	STONE AND MARBLE and articles made of stone and marble .. .. .	....	"	"
105	STRAW PLATTING, and articles made of straw, not otherwise described .. .. .	....	"	"
106	TALLOW AND GREASE, including stearine	cwt.	20 0	"
107	TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Customs-Collector is satisfied that they are imported for the purpose of the packing of tea for transport in bulk .. .. .	....	....	Free.
108	TEXTILE FABRICS not otherwise described .. .. .	....	<i>ad valorem</i>	Five per cent.
109	TOILET REQUISITES not otherwise described .. .. .	....	"	"
110	TOYS, including toy-books and requisites for all games .. .. .	....	"	"
111	UMBRELLAS, parasols, and sunshades of all kinds .. .. .	....	"	"
112	VULCANITE AND EBONITE, articles made of, not otherwise described .. .. .	....	"	"
113	WALKING STICKS and sticks for umbrellas, parasols, and sunshades, of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and lines .. .. .	....	"	"
114	WAX, and articles made of wax excluding candles (for which see No. 31) .. .. .	....	"	"
115	WOOD AND TIMBER (except firewood, which is free), and articles made of wood not otherwise described .. .. .	....	"	"
116	WOOL, RAW .. .. .	....	....	Free.
	" articles made of, including felt .. .. .	....	<i>ad valorem</i>	Five per cent.
117	ALL OTHER ARTICLES, manufactured or unmanufactured, not described in this Schedule.	....	"	"

SCHEDULE V,

EXPORT TARIFF.

Name of Article.	Rate of Duty.
RICE, husked or unhusked, including RICE-FLOUR, but not including RICE BRAN and RICE-DUST, which are free.	Three annas per Indian maund of 82½ lbs. avoirdupois weight.

THE INDIAN PORTS ACT, 1889.

ACT No. IV OF 1896.

An Act to amend the Indian Ports Act, 1889.

WHEREAS it is expedient to amend the Indian Ports Act, 1889, It is hereby enacted as follows —

1. (1) In section 6, clause (c), of the said Act, the word "and" shall be omitted, and after clause (p) of the same section the following shall be added, namely:—

- "and
- (q) for securing the protection from heat of the officers and crew of vessels in any such port by requiring the owner or master of any such vessel—
- (i) to provide curtains and double awnings for screening from the sun's rays such portions of the deck as are occupied by, or are situated immediately above, the quarters of the officers and crew;
- (ii) to erect windsails so far as the existing port-holes or apertures in the deck admit of their being used for ventilating the quarters of the officers and crew;
- (iii) when the deck is made of iron and not wood sheathed, to cover with wooden planks or other suitable non-conducting material such portions of the deck as are situated immediately above the quarters of the officers and crew;
- (iv) when the quarters used by the crew and the galley are separated by an iron bulkhead only, to furnish a temporary screen of some suitable non-conducting material between such quarters and the galley."

THE FOREIGN JURISDICTION AND EXTRADITION ACT, 1879.

ACT No. V OF 1896.

An Act to amend the Foreign Jurisdiction and Extradition Act, 1879.

WHEREAS it is expedient to amend the Foreign Jurisdiction and Extradition Act, 1879; It is hereby enacted as follows —

1. In section 3 of the said Act, for the words "officer in British India" the words "officer of the Government of India or of any Local Government," and for the words "the Governor in Council of the Presidency of Fort St. George of Bombay" the words "the Local Government," shall be substituted.

Amendment of section 3, Act XXI, 1879.

2. To section 11 of the said Act the following shall be added, namely:—

"The act of desertion from any body of Imperial Service Troops shall be deemed to be an offence in respect of which the Political Agent for the State to which such troops belong may issue a warrant under this section."

3. In section 12 of the said Act, after the words "and the accused person, when arrested, shall," the words "unless released on bail in accordance with the provisions of the next following section," shall be inserted.

Amendment of section 12, Act XXI, 1879.

4. After section 13 of the said Act the following sections shall be inserted, namely:—

"12A. A Political Agent issuing a warrant for the arrest of any person under section 11 may in his discretion direct by endorsement thereon that, if such person executes a bond with sufficient sureties for his attendance before the officer mentioned in the warrant at a specified time, the Magistrate to whom the warrant is directed shall take such security and release such person from custody.

"The endorsement shall state (a) the number of sureties (if any), (b) the affidavit in which they and the person for whose arrest the warrant is issued are to be respectively bound, and (c) the time and place at which he is to attend before the officer mentioned in the warrant.

"Whenever security is taken under this section the Magistrate shall certify the fact to the Political Agent by whom the warrant was issued and shall retain the bond.

"12B. If the person bound by any bond executed under the last foregoing section to appear before the officer mentioned therein does not so appear, the Magistrate may, on being satisfied as to his default, issue a warrant directing that he be re-arrested and delivered over to such officer.

"12C. In the case of every bond required to be executed or which may have been executed in accordance with the foregoing provisions, the powers conferred by sections 513 and 514 of the Code of Criminal Procedure, 1882, on the court which has required the execution of or has taken a bond may be exercised by the Magistrate."

5. At the end of section 13 of the said Act the following shall be added, namely:—

"or, in the case of a deserter, by a duly constituted Military Court"

6. After section 17 of the said Act the following section shall be added, namely:—

"17A. Notwithstanding anything in the Code of Criminal Procedure, 1882, any person arrested without an order from a Magistrate and without a warrant, in pursuance of the provisions of section 54, clause seventhly, of the said Code, may, under the orders of a Magistrate within the local limits of whose jurisdiction such arrest was made, be detained in the same manner and subject to the same restrictions as a person arrested on a warrant issued by such Magistrate under section 15 of this Act."

Application of sections 513 and 514, Act X, 1882.

7. At the end of section 13 of the said Act the following shall be added, namely:—

"or, in the case of a deserter, by a duly constituted Military Court"

8. After section 17 of the said Act the following section shall be added, namely:—

"17A. Notwithstanding anything in the Code of Criminal Procedure, 1882, any person arrested without an order from a Magistrate and without a warrant, in pursuance of the provisions of section 54, clause seventhly, of the said Code, may, under the orders of a Magistrate within the local limits of whose jurisdiction such arrest was made, be detained in the same manner and subject to the same restrictions as a person arrested on a warrant issued by such Magistrate under section 15 of this Act."

9. In the case of every bond required to be executed or which may have been executed in accordance with the foregoing provisions, the powers conferred by sections 513 and 514 of the Code of Criminal Procedure, 1882, on the court which has required the execution of or has taken a bond may be exercised by the Magistrate."

10. At the end of section 13 of the said Act the following shall be added, namely:—

"or, in the case of a deserter, by a duly constituted Military Court"

11. After section 17 of the said Act the following section shall be added, namely:—

"17A. Notwithstanding anything in the Code of Criminal Procedure, 1882, any person arrested without an order from a Magistrate and without a warrant, in pursuance of the provisions of section 54, clause seventhly, of the said Code, may, under the orders of a Magistrate within the local limits of whose jurisdiction such arrest was made, be detained in the same manner and subject to the same restrictions as a person arrested on a warrant issued by such Magistrate under section 15 of this Act."

12. In the case of every bond required to be executed or which may have been executed in accordance with the foregoing provisions, the powers conferred by sections 513 and 514 of the Code of Criminal Procedure, 1882, on the court which has required the execution of or has taken a bond may be exercised by the Magistrate."

13. At the end of section 13 of the said Act the following shall be added, namely:—

"or, in the case of a deserter, by a duly constituted Military Court"

14. After section 17 of the said Act the following section shall be added, namely:—

"17A. Notwithstanding anything in the Code of Criminal Procedure, 1882, any person arrested without an order from a Magistrate and without a warrant, in pursuance of the provisions of section 54, clause seventhly, of the said Code, may, under the orders of a Magistrate within the local limits of whose jurisdiction such arrest was made, be detained in the same manner and subject to the same restrictions as a person arrested on a warrant issued by such Magistrate under section 15 of this Act."

THE INDIAN PENAL CODE

Act No. VI of 1894.

An Act to amend the Indian Penal Code.

WHEREAS it is expedient to amend the Indian Penal Code, it is hereby enacted as follows —
 Substitution of new paragraph 1. (1) For the second paragraph of section 230 of the said Code the following shall be substituted, namely —

"Queen's coin is metal stamped and issued by the authority of the Queen, or by the authority of the Government of India, or of the Government of any Presidency, or of any Government in the Queen's dominions, in order to be used as money; and metal which has been so stamped and issued shall continue to be the Queen's coin for the purpose of this Chapter, notwithstanding that it may have ceased to be used as money."

(2) To the illustrations appended to the said section the following shall be added, namely —

"(e) The 'Farukhabad rupee,' which was formerly used as money under the authority of the Government of India, is Queen's coin, although it is no longer so used."

THE PRESIDENCY SMALL CAUSE COURTS ACT, 1882.

Act No. VII of 1882.

An Act to amend the Presidency Small Cause Courts Act, 1882.

WHEREAS it is expedient to amend the Presidency Small Cause Courts Act, 1882, it is hereby enacted as follows —

Amendment of section 71, Act 1. In section 71 of the said Act the words and numerals "section 38 or" are repealed.

XV, 1882

THE INLAND BONDED WAREHOUSES ACT, 1896.

Act No. VIII of 1896

An Act to provide for the establishment of bonded warehouses at places other than customs-ports, and to afford facilities for the bonding of salt in such warehouses.

WHEREAS it is expedient to provide for the establishment of bonded warehouses at places other than customs-ports, and to afford facilities for the bonding of salt in such warehouses, it is hereby enacted as follows —

Title, construction and commencement 1. (1) This Act may be called the Inland Bonded Warehouses Act, 1896,

(2) It shall be read with, and taken as part of, the Sea Customs Act, 1878; and

(3) It shall come into force at once

2. Sections 6 to 7, both inclusive, of this Act shall extend only to such parts of British India as the Governor-General in Council may from time to time, by notification in the Gazette of India, direct in this behalf.

Extent.

Inland Bonded Warehouses.

Repeal. 3 (1) The Inland Bonded Warehouses Act, 1887, is hereby repealed.

(2) The reference to that Act in section 3, clause (7), of the Cotton Duties Act, 1898, shall be read as if it were made to this Act.

4 (1) Notwithstanding anything contained in the Sea Customs Act, 1878, the Chief Customs authority may from time to time, with the previous sanction of the Local Government, appoint a public or licensed private warehouse at any place which is not a warehousing port, and may with the like sanction cancel such appointment or license.

(2) In reference to such a place and a warehouse appointed or licensed thereat the provisions of the said Act with respect to the levy of customs-duties on goods brought in bond from one customs-port to another, and with respect to warehousing, shall be construed as if the place were a customs-port and a warehousing port, and the warehouse a public or a private warehouse, as the case may be, appointed or licensed thereat under that Act.

(3) All rules applicable to such warehouses and to the weight and removal thereto of salt, and in force at the commencement of this Act, shall remain so applicable until they shall be duly superseded or altered.

(4) Every warehouse appointed or licensed under the provisions of the Inland Bonded Warehouses Act, 1887, shall be deemed to have been appointed or licensed under this Act.

Salt Time-Bonds

5 Notwithstanding anything contained in the Sea Customs Act, 1878, or in section 4 of this Act, the Chief Customs-authority may permit salt removed from ship board or from a warehouse appointed or licensed under the Sea Customs Act, 1878, to be conveyed, under a bond securing the subsequent payment of the duty leviable in respect of the salt so removed and in accordance with such rules as may be prescribed in this behalf by the Local Government, to a warehouse appointed or licensed for that purpose by the Chief Customs-authority.

6 Every bond executed in accordance with the provisions of the last preceding section shall be in the form hereto annexed, or, when such form is inapplicable or insufficient, in such other form as is from time to time prescribed by the Chief Customs-authority.

Provided that the time allowed by such bond for the payment of the duty leviable on the salt included therein shall not exceed the time within which it may reasonably be expected that the whole of such salt shall have passed into consumption, and shall in no case exceed six months.

Provided, also, that the Chief Customs authority may at any time require the duty to be paid to the extent to which the salt may have been delivered from the warehouse.

7 The Local Government may, with the previous sanction of the Governor General in Council, make rules, consistent with the provisions of this Act, to regulate—

- (1) the appointment or licensing of warehouses under section 5,
- (2) the inspection by Government officers of such warehouses
- (3) the safe custody of salt in transit under the provisions of the said section
- (4) the removal of salt from a warehouse appointed or licensed under the said section
- (5) the nature of the security to be required from a person executing a bond in accordance with the provisions of the said section and the time and place of payment of the sum recoverable under such bond and
- (6) generally such other matters as may be deemed necessary to secure the safety of the public revenue

8 Nothing in section 5 or section 6 shall prevent the removal of salt in any manner in which it may for the time being be lawfully removeable under section 4

FORM OF BOND

(See section 6)

No 189

We A B

now of
and C D,
of the same place, are jointly and severally bound to His Majesty's Secretary of State for India in Council in the sum of Government rupees to be paid to the said Secretary of State in Council, for which payment we jointly and severally bind ourselves and our legal representatives
(Date)

(Signed)

The above bounden, having applied to the officer in charge of the Custom house at for and obtained permission to lodge in a warehouse appointed or licensed under the Inland Bonded Warehouses Act, 1896, and situated at, for a period of months the following goods,

that is to say, maunds of salt imported by sea from on board of the ship and entered in the Custom house books as No of the register of goods imported by sea,

The condition of this bond is that

If the said or their legal representatives shall observe all the rules prescribed under the said Inland Bonded Warehouses Act, 1896, to be observed by the owners of goods warehoused and persons obtaining permission to warehouse goods under the provisions thereof

And if the said or their legal representatives, shall pay to the officer in charge of the Custom house at the port of, or to the Collector of all dues including customs duties or other lawful charges which shall be demandable on the said salt or on account of penalties incurred in respect thereto, within from the date of this bond, together with interest on every such sum at the rate of six per cent per annum from the date of demand thereof being made in writing by the said officer in charge of the Custom house

And if, within the term so fixed or such further period (if any) as may be granted by the Chief Customs authority for the payment thereof the full amount of all Customs duties and other lawful charges, penalties and interest demandable as aforesaid shall have been first paid on the whole of the said salt

This obligation shall be void

Otherwise, and on breach or failure in the performance of any part of this condition the same shall be in force,

(Date)

(Signed) ()

THE INDIAN RAILWAYS ACT, 1890

Act No IX of 1896

An Act to amend the Indian Railways Act 1890

WHEREAS it is expedient to amend the Indian Railways Act, 1890 It is hereby enacted as follows—

1 In section 7, sub-section (1), clause (a) of the said Act, after the word "roads" in the Amendment of section 7, Act second place in which it occurs the words "lines of railway" shall be added

2 In section 10, sub-section (2), of the said Act, for the latter part of the sub-section after the words "so far as may be" the following shall be substituted, namely—

"with the provisions of sections 11 to 15, both inclusive sections 18 to 34, both inclusive, and sections 53 and 54 of the Land Acquisition Act, 1894, and the provisions of sections 51 and 52 of that Act shall apply to the award of compensation

3 In section 59, sub-section (3), of the said Act, for "sub-section (1)" "sub-section (2)" shall be substituted

- 4 In section 73 sub-section (1), of the said Act, before the word "camels" the word "mules," and before the word "sheep" the word "donkeys," shall be added.
- Amendment of section 73 sub-section (1) Act IX, 1890.
- Repeal of section 81, Act IX, 1890.
- 5 Section 81 of the said Act is repealed.
- 6 In section 114 of the said Act, for the words "the return half" the words "any half" and for the words "the return journey" the words "the journey," shall be substituted.
- Amendment of section 114, Act IX, 1890.
- 7 In section 138, sub-section (2) of the said Act after the word "Court" the words "or of any local authority or person having by law power to attach or distrain property or otherwise to cause property to be taken in execution" shall be added.
- Amendment of section 138, Act IX, 1890.

THE INDIAN VOLUNTEERS ACT AMENDMENT ACT, 1899.

ACT No. X OF 1899

An Act to amend the Indian Volunteers Act, 1889

WHEREAS it is expedient to amend the Indian Volunteers Act, 1889 (hereinafter referred to as the said Act) It is hereby enacted as follows:—

Title, extent and commence ment 1 (1) This Act may be called the Indian Volunteers Act Amendment Act, 1899

(2) It shall have the same extent as the Indian Volunteers Act 1889 and

(3) It shall come into force at once

Substitution of new section for section 4, Act XX, 1889 2 For section 4 of the said Act the following shall be substituted, namely:—

"(1) 'Magistrate' means, within the limits of the Presidency towns, the Chief Presidency Magistrate, and without those limits a Magistrate of the first class who is a Justice of the Peace

(2) volunteers shall be deemed to be on 'actual duty'—

(a) when being trained or exercised either alone or with any portion of the regular forces, or

(b) when attached to or otherwise acting as part of or with any regular forces, or

(c) when serving in aid of the civil power and

(3) 'civil district' means a district as defined in the Code of Civil Procedure

Substitution of new section for section 8 3 For section 8 of the said Act the following shall be substituted, namely:—

Application of Army Act.

"8 Every member of a corps of volunteers shall, for all Military offences of which he shall be guilty whilst on actual duty or actual military service, be subject to the Army Act, so far as the same is applicable to officers and consistent with the provisions of this Act."

Amendment of section 12, Act XX of 1889 4 In section 12 of the said Act, for the words "Articles of War" the words "Army Act" shall be substituted.

Amendment of section 13, Act XX, 1889 5 In section 13 of the said Act, after the words "actual duty" the words "or actual military service" shall be inserted

Substitution of new section for section 16, Act XX, 1889 6 Subject to section 9 of this Act, for section 16 of the said Act the following section shall be substituted, namely:—

"16 No member of a corps or battalion of volunteers, other than naval volunteers, shall be bound without his consent, to serve or proceed on duty

Local limits of service beyond the limits of the civil district in which he was enrolled or, where a corps or battalion consists of volunteers enrolled in more civil districts than one, beyond the limits of the territory comprised in those districts and

no member of a corps of naval volunteers shall be bound, without his consent, to serve or proceed on duty beyond the limits of the port to which the corps belongs, such port being construed to include the city or town after which the corps is named, and its suburbs, and the navigable rivers, channels and ferries leading thereto

Provided that the Local Government or the Commissioner of the Division, or other authority to whom power in this behalf may be delegated by the Local Government, may exempt from service any particular corps or portion of a corps or any individual member or members of a corps by name. Such exemption may be whole or partial in respect either of time or of area, or of both, as the empowered authority may see fit to prescribe

Addition of new sections after section 26, Act XX, 1889 7 Subject to section 9 of this Act after section 26 of the said Act the following sections shall be added, namely:—

"Supplemental

"27 (1) In case of actual or apprehended emergency (the occasion being first declared by Calling out of volunteer corps the Governor General in Council and notified in the Gazette for actual military service of India) the Governor General in Council may call out any corps or any portion of any corps of volunteers for actual military service

(2) All members of any corps or portion of a corps so called out shall be bound, unless incapacitated by infirmity for military service, to assemble as the Governor General in Council may direct, and to proceed according to orders within the limits herebefore specified and, from the time of the corps or portion thereof being so called out, shall be deemed to be on actual military service

Provided that the Local Government or the Commissioner of the Division, or other authority to whom power in this behalf may be delegated by the Local Government, may exempt from

service any particular corps or portion of a corps, or any individual member or members of a corps by name. Such exemption may be whole or partial in respect either of time or of area, or of both, as the empowered authority may see fit to prescribe.

(3) After a corps or portion of a corps of volunteers has been called out for actual military service, the corps or portion of a corps shall be deemed to be released from actual military service only after a notification in the Gazette of India declaring the occasion to have passed and not sooner or otherwise.

Provided that the Governor General in Council may at any time discharge any such corps or portion of a corps from actual military service.

(4) Before a corps or portion of a corps of volunteers is released from actual military service provision shall be made by the Government for the return of the volunteers present therewith to their homes.

Power to make rules as to "28 (1) The Governor General in Council may make allowances to volunteers, rules for—

(a) the making of payments to, and the provision of transport and supplies for, volunteers called out on actual military service; and

(b) the grant of pay, pensions, gratuities, allowances and rewards to them.

(2) The Governor General in Council may apply such rules or any part of them to any volunteers who may have been called out by any Magistrate or other authority in aid of the civil power,

and may in such case direct, any enactment notwithstanding, by whom the cost of the payments to be made and supplies to be provided under the rules shall be borne.

"29 Where a corps consists of volunteers enrolled in territories subject to more Local Governments than one, the Governor General in Council may, by notification in the Gazette of India, declare what Local Government shall for all or any of the purposes of this Act be deemed to be the Local Government with respect to the corps."

6 Whenever military operations are about to be undertaken or are in progress, any member of a volunteer corps may offer himself for actual military service, and if the services of such number of members of any corps as in the opinion of the Governor General in Council is sufficient to enable them to be separately organized are accepted, then those members may be called out either as a corps or as part of a corps, and this Act shall apply to them.

3. Nothing in the new section 16 substituted by section 4 of this Act or in the new section 27 added by section 7 of this Act shall apply to any volunteer who was enrolled before the commencement of this Act, unless he consents in writing to be bound by such new section 16 instead of by the section for which it is substituted, or by such new section 27, as the case may be.

Saving from new sections 16 and 27 in case of volunteers enrolled before commencement of this Act.

THE LEGAL PRACTITIONERS ACT, 1879.

ACT NO. XI OF 1894.

An Act to amend the Legal Practitioners Act, 1879.

WHEREAS it is expedient to amend the Legal Practitioners Act, 1879, it is hereby enacted as follows—

Addition to section 3, Act XVIII, 1879.

"Tout" means a person who procures his employment in any legal business in consideration of such remuneration.

Substitution of new section for section 18, Act XVIII, 1879.

Suspension and dismissal of Pleaders and Mukhtars guilty of unprofessional conduct.

(a) who takes instructions in any case except from the party on whose behalf he is retained or some person who is the recognized agent of such party within the meaning of the Code of Civil Procedure, or some servant, relative or friend authorized by the party to give such instructions, or

(b) who is guilty of fraudulent or grossly improper conduct in the discharge of his professional duty, or

(c) who tenders, gives or consents to the retention, out of any fee paid or payable to him for his services, of any gratification for procuring or having procured the employment in any legal business of himself or any other Pleader or Mukhtar, or

(d) who, directly or indirectly, procures or attempts to procure the employment of himself as such Pleader or Mukhtar through, or by the intervention of, any person to whom any remuneration for obtaining such employment has been given by him, or agreed or promised to be so given, or

(e) who accepts any employment in any legal business through a person who has been proclaimed as a tout under section 38, or

(f) for any other reasonable cause

Substitution of new section 3 For section 22 of the said Act the following shall be substituted, namely—

1. To section 3 of the said Act the following shall be added, namely—

"Tout" means a person who procures the employment in any legal business of any legal practitioner in consideration of any remuneration moving from such practitioner, or proposes to a legal practitioner to procure his employment in any legal business in consideration of such remuneration."

2. For section 18 of the said Act the following shall be substituted, namely—

"18. The High Court may also, after such inquiry as it thinks fit, suspend or dismiss any Pleader or Mukhtar holding a certificate as aforesaid—

Suspension and dismissal of Revenue-Agents guilty of unprofessional conduct

- “32. The Chief Controlling Revenue-Authority may also after such inquiry as it thinks fit suspend or dismiss any Revenue Agent holding a certificate as aforesaid—
- who is guilty of fraudulent or grossly improper conduct in the discharge of his professional duty, or
 - who tenders, gives or consents to the retention, out of any fee paid or payable to him, for his services, of any gratification for procuring or having procured the employment in any legal business of himself or any other Revenue Agent, or
 - who, directly or indirectly, procures or attempts to procure the employment of himself as such Revenue Agent through, or by the intervention of any person to whom any remuneration for obtaining such employment has been given by him, or agreed or promised to be so given, or
 - who accepts any employment in any legal business through a person who has been proclaimed as a tout under section 13, or
 - for any other reasonable cause.

Substitution of new section for 4. For section 4 of the said Act the following shall be substituted, namely:—

“30. (1) Every High Court, District Judge, Sessions Judge, District Magistrate and Principal Magistrate, every Revenue Officer, not being below the rank of a Collector of a District, and the Chief Judge of every Presidency Small Cause Court (each as regards their or his own Court and the Courts, if any, subordinate thereto) may frame and publish lists of persons proved to their or his satisfaction, by evidence of general repute or otherwise, habitually to act as tous, and may, from time to time, alter and amend such lists

(2) No person's name shall be included in any such list until he shall have had an opportunity of showing cause against such inclusion.

(3) A copy of every such list shall be kept hung up in every Court to which the same relates

(4) The Court or Judge may, by general or special order, exclude from the precincts of the Court any person whose name is included in any such list.

(5) Every person whose name is included in any such list shall be deemed to be proclaimed as a tout within the meaning of section 13, clause e, and section 22, clause d.”

THE EXCISE ACT, 1896.

No. XII of 1896.

An Act to amend the law relating to the Excise-revenue in India in Northern India, Burma and Coorg.

WHEREAS it is expedient to amend the law in force in Northern India, Burma and Coorg relating to the production, sale, possession and import of spirit, fermented liquors and intoxicating drugs, and the collection of the revenue derived therefrom, It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Title, local extent and commencement

1. (1) This Act may be called the Excise Act, 1896.

(2) It extends to the territories administered respectively by the Lieutenant-Governor of the North Western Provinces and Chief Commissioner of Oudh, the Lieutenant-Governor of the Punjab, and the Chief Commissioners of the Central Provinces, Burma (inclusive of Upper Burma), Coorg, and Ajmere and Merwara, and

(3) It shall come into force at once.

Repeal.

(1) The enactments mentioned in the schedule are repealed to the extent specified in the fourth column thereof.

(2) But all rules made powers conferred and licenses and farms granted under any of the enactments so repealed and in force at the commencement of this Act shall be deemed to have been respectively made, conferred and granted under this Act.

Definitions.

3. (1) In this Act—

(a) “Chief Revenue-authority” means—

in the territories administered by the Lieutenant Governor of the North-Western Provinces and Chief Commissioner of Oudh,—the Board of Revenue,

in the territories respectively administered by the Lieutenant Governor of the Punjab and the Chief Commissioner of Burma,—the Financial Commissioner, and

in the territories respectively administered by the Chief Commissioners of the Central Provinces, Coorg, and Ajmere and Merwara,—the Chief Commissioner

(b) “Collector” includes any Revenue-officer in independent charge of a district and any officer appointed by the Local Government to discharge, throughout any specified local area, the functions of a Collector under this Act

(c) “Commissioner of Revenue” means any officer appointed by the Local Government to discharge, throughout any specified local area, the functions of a Commissioner of Revenue under this Act

(d) “Magistrate” means any Magistrate exercising powers not less than those of a Magistrate of the second class, or any Magistrate of the third class specially authorized in this behalf by the Magistrate of the district

(e) “import” includes removal into one Province of British India from another:

(f) “place” includes also house, boat and raft

(g) “tari” means the sap of any kind of palm-trees.

(h) “fermented liquor” means malt liquor, wine, pachwa and fermented tari, and, in any provision of this Act, shall, if the Local Government, subject to the control of the Governor-General in Council, so directs, include any other fermented liquor, and also tari though it may not have perceptibly begun to ferment.

(g) "spirit" means any liquor containing alcohol obtained by distillation ;
 (j) the expression "intoxicating drugs" means ganja, bhang, charas, and every preparation and admixture of the same ;

(k) "hemp" means any variety of the hemp plant from which intoxicating drugs can be produced ;

(l) "tola" means a weight of one hundred and eighty grains Troy ;

(m) "ser" means a weight of eighty tolas ;

(n) the articles next hereinafter mentioned shall be deemed to be sold retail within the meaning of this Act when sold in quantities not exceeding those next hereinafter specified in respect of them, that is to say,—

foreign spirit or foreign fermented liquor, two imperial gallons or twelve reputed quart bottles ;

country spirit, one ser, and in Burma one reputed quart bottle ;

country fermented liquor four sera, and in Burma four reputed quart bottles ;

bhanga, or any preparation or admixture thereof, one ser ;

ganja or charas, or any preparation or admixture thereof, five tolas.

If sold in larger quantities, they shall be deemed to be sold wholesale.

(2) In any case in which doubt arises, the Local Government may decide what, for the purposes of this Act, shall be deemed to be "country spirit" "country fermented liquor," "foreign spirit," and "foreign fermented liquor" ; and such decision shall be binding on the Courts.

4. Nothing herein contained shall affect Act XVI of 1883 (*to make special provision for the levy of the Excise-duty payable on Spirits used exclusively in Arts and Manufactures, or in Chemistry*) or the Cantonments Act, 1889.

Saving of Acts XVI of 1883 and XIII of 1889.

CHAPTER II.

PRODUCTION OF SPIRIT AND FERMENTED LIQUOR.

5. No person shall construct, work or possess a distillery, still or brewery, or manufacture fermented liquor, in any district except under a license granted by the Collector or by a person authorised by the Collector to grant such license, and in accordance with the conditions (if any) contained therein

Power to establish distilleries for country spirit.

(a) establish at any place within his district a distillery in which country spirit may be made and discontinue any distillery so established ; and

(b) fix limits within his district within which no such spirit, unless made in the said distillery, shall be introduced without a pass from him

Duty on spirit.

7. No spirit shall be removed from any distillery licensed under section 5 or established under section 6 until—

(a) such duty as the Local Government may, from time to time, fix in respect of such spirit has been paid, or

(b) a bond for such duty has been executed, or

(c) duty in respect of the materials used in making such spirit has been levied at such rates and in such manner as the Local Government, with the previous sanction of the Governor-General in Council, may from time to time direct.

Explanation.—Duty may be fixed or made payable under this section at different rates according to the places to which any spirit is to be removed for consumption.

8. No fermented liquor shall be removed from a brewery licensed under section 5 until—

(a) duty has been paid thereon at the rate for the time being leviable under the Indian Tariff Act, 1894, on like liquor imported by sea into any part of British India except Aden and Perim, or at such lower rate as the Local Government having regard to the circumstances of the brewery or of the local area in which the brewery is situate, may from time to time prescribe ; or

(b) a bond for such duty has been executed.

Power for Chief Revenue authority to make rules as to distilleries and breweries licensed under section 5.

(a) the granting of licenses for distilleries, stills and breweries under section 5 ;

(b) the notices to be given by the proprietor of a licensed distillery or licensed brewery when he commences and discontinues work ;

(c) the size and description of the stills in such distillery ;

(d) the storing and passing out of the spirit made in such distillery, or of the fermented liquor made in such brewery, and the contents of the passes ;

(e) the inspection and examination of such distillery or brewery, and the warehouses connected therewith, and of the spirit or fermented liquor made and stored therein ;

(f) the furnishing of statements of spirit and stills, coppers, casks and other utensils in such distillery, or of the fermented liquor and the mash-tuns, underbacks, wort, receivers, coppers, heating tanks, coolers, and collecting, fermenting and other vessels in such brewery.

Power for Chief Revenue authority to make rules for distilleries established under section 6.

(a) the management of distilleries established under section 6, and, in particular, the conditions on which any materials to be used in making spirit may be brought into such distillery ;

(b) the conditions on which spirit may be made, in such distilleries ; and

(c) the storing and passing out of the spirit so made, and the contents of the passes.

11. Except in the territories respectively administered by the Chief Commissioners of the Central Provinces, Coorg and Ajmere and Merwara, the sanction of the Local Government is required to validate rules under sections 9 and 10.

CHAPTER III

CULTIVATION AND CONTROL OF INTOXICATING DRUGS.

Prohibition, restriction and regulation of cultivation of hemp and production of intoxicating drugs.

12. (1) In Burma, the cultivation of hemp and the preparation of intoxicating drugs are prohibited except under, and in accordance with, a license granted by such officer as the Local Government may from time to time appoint in this behalf.

(2) In the other territories to which this Act extends, the Local Government, with the previous sanction of the Governor-General in Council, may, from time to time by notification in the official Gazette, in respect of the whole or any part of the territories administered by it,—

- (a) prohibit, absolutely or except under, and subject to the conditions of, a license granted by such officer as the Local Government may from time to time appoint in this behalf, the cultivation of the hemp plant and the production or preparation of intoxicating drugs from the hemp plant so cultivated, and place the cultivation of the hemp plant and the production or preparation and storage of such intoxicating drugs as aforesaid under such supervision as may be deemed necessary to secure payment of the duty (if any) imposed under this Act;
- (b) restrict and regulate, in such manner as may by rule be prescribed, the collection by any person of the spontaneous growth of the hemp plant and the preparation of intoxicating drugs from the spontaneous growth so collected; and
- (c) prohibit, absolutely or otherwise than by certain specified routes and under specified conditions, the import and transport of intoxicating drugs; and may, in like manner, cancel or vary any such notification.

13. The Local Government, with the previous sanction of the Governor-General in Council, may, from time to time by notification in the official Gazette, in respect of the whole or any part of the territories administered by it,—

- (a) impose such duty, not exceeding two hundred rupees per acre, as it may think fit, on the cultivation of hemp; or,
- (b) impose such duty, not exceeding twenty rupees per acre, as it may think fit on intoxicating drugs produced or prepared in, or imported into, or exported from, or transported from place to place within, any of the territories to which this Act extends, or any part thereof;

and may, in like manner, alter or abolish any duty imposed under this section.

Establishment and licensing of bonded and other warehouses and levy of duty on intoxicating drugs on issue therefrom.

14. The Local Government, with the previous sanction of the Governor-General in Council, may, from time to time,—

- (a) establish or license bonded or other warehouses for the storage of intoxicating drugs, and
- (b) direct that, subject to such conditions (if any) as it may, from time to time, impose, the levy of the duty (if any) payable under section 13 on intoxicating drugs in transit to or from, or stored in, such warehouses shall be postponed until such time as may by rule be fixed in this behalf.

15. (1) If intoxicating drugs be lodged in a warehouse established under the last foregoing section, the owner shall pay monthly, on receiving a bill or written demand for the same from the Collector or other officer deputed by the Collector in this behalf, warehouse-dues at such rates as the Chief Revenue Authority may fix.

(2) If any bill for warehouse-dues presented under this section is not discharged within ten days from the date of presentation, the Collector may, in discharge of such demand (any transfer or assignment of the drugs notwithstanding), cause to be sold, in such manner as he may think fit, such sufficient portion of the drugs as he may select.

(3) Out of the proceeds of such sale the Collector shall satisfy, first, the duty payable in respect of the drugs sold and, next, the demand in respect of which the drugs were sold, and shall then pay the surplus (if any) to the owner of the drugs on his application:

Provided that, if the drugs fail to produce a sum sufficient to satisfy the said duty and demand, the same shall not be sold, but shall be destroyed by, or by order of, the Collector.

Provided also that the application for such surplus (if any) as aforesaid be made within one year from the date of the sale of the drugs, or that sufficient cause be shown for not making it within such period.

16. Any intoxicating drugs warehoused under this Act may be left in the warehouse in which they are deposited, or in any warehouse to which they may in manner hereinafter provided be removed, till the expiry of two years from the date on which they were so deposited. The owner of any drugs remaining in a warehouse on the expiry of such period shall forthwith clear the same:

Provided that, when the license for a warehouse licensed under this Act is cancelled and the Collector gives notice of such cancellation to the owner of any drugs deposited in such warehouse, such owner shall, within seven days from the date on which such notice is given, remove such drugs to another warehouse or clear them.

17. (1) Any owner of intoxicating drugs warehoused under this Act may, at any time within two years from the date on which the drugs were so warehoused, with the permission of the Collector and on such conditions and after giving such security (if any) as the Collector may direct, remove the drugs from one warehouse to another, whether established or licensed by the same or another Local Government and whether under this Act or under any other enactment for the time being in force,

18. In Burma no person shall have in his possession any intoxicating drugs except under, and in accordance with the terms of, a general exemption granted by the Local Government, or a license granted by such officer as the Local Government may, from time to time, appoint in this behalf.

(2) In the other territories to which this Act extends, no person shall have in his possession any larger quantity of any intoxicating drugs than that specified in section 3, sub-section (1), clause (n), in respect of such drugs unless he is permitted to collect, cultivate, manufacture or sell the same, or holds a pass therefor from the Collector or some other officer empowered by the Local Government to grant such passes.

Power for Local Government of the Governor-General in Council, may, from time to time by notification in the Official Gazette, make rules consistent with this Act—

(a) to regulate the time, place and manner of payment of the duties (if any) imposed under section 13,

(b) to carry into effect the provisions of section 12, section 14 and section 18 or any of them, and

(c) generally, to carry into effect the provisions of this Chapter.

Power for Collector or other authorized officer to grant licenses and passes for the possession or transport of intoxicating drugs and for Chief Revenue-authority to make rules.

20. The Collector or any other officer empowered by the Local Government in this behalf may, from time to time, grant licenses or passes to persons desirous of possessing or transporting intoxicating drugs, and the Chief Revenue-authority, with the previous sanction of the Local Government, may make rules to regulate the grant of such licenses or passes.

CHAPTER IV.

SALE OF SPIRIT, FERMENTED LIQUOR AND INTOXICATING DRUGS.

Spirit, fermented liquor and intoxicating drugs not to be sold without license.

21. No spirit, fermented liquor or intoxicating drug shall be sold except under, and in accordance with the terms of, a license granted under the provisions hereinafter contained :

Provided as follows :—

(a) nothing in this section applies to the sale of any foreign spirit or foreign fermented liquor legally procured by any person for his private use and sold by him or by auction on his behalf or on behalf of his representatives in interest upon his quitting a station or after his decease ;

(b) any officer empowered in this behalf by the Chief Revenue-authority may grant to travelling merchants subject to such rules and restrictions as such authority may from time to time prescribe, a general license authorizing them to sell foreign spirit and foreign fermented liquor wholesale in any district which they may visit in the course of their travels, without taking out a fresh license for that district ;

(c) any person making or producing country spirit or country fermented liquor, in accordance with the provisions of this Act, may subject to any rules from time to time made by the Local Government in this behalf, sell such spirit or liquor to any person licensed under this Act as a retail vendor of such spirit or liquor ;

(d) any person authorized to cultivate the hemp plant may sell any intoxicating drug prepared from his plants to any person to whom he is permitted by the conditions of his license to sell the same, or to any person authorized to purchase the same by the order in writing of the Collector ;

22. (1) Subject to the rules made by the Chief Revenue-authority under the powers conferred by this Act, the Collector may grant licenses for the sale of foreign spirit and foreign fermented liquor, wholesale or retail, and for the retail sale of country spirit or country fermented liquor, and (except in Burma) of intoxicating drugs, within his district or any part thereof or at any place therein.

(2) Licenses for the sale of country spirit and country fermented liquor and intoxicating drugs, wholesale, and licenses for the sale, in Burma, of intoxicating drugs, retail, shall be granted only by such officer as the Local Government from time to time appoints in this behalf.

(3) Any license granted under this section may be cancelled by the Collector for any cause specified therein.

23. (1) Whenever the Collector considers that the license of a vendor of country spirit, country fermented liquor or intoxicating drugs should be cancelled for any cause other than those specified in such license, he shall remit a sum equal to the amount of the license-fee for 15 days, and shall either give fifteen days' previous notice of his intention to cancel the license, or shall, in addition to remitting such sum as aforesaid, make such compensation for default of notice as the Commissioner of Revenue or the Chief Revenue-authority directs.

(2) On the expiration of such notice or the payment of such additional compensation, the Collector may cancel the said license.

24. (1) Any retail vendor licensed under this Act may surrender his license on the expiration of one month's previous notice given by him to the Collector of his intention to surrender the same and on payment of such sum, not exceeding the amount of the license-fee for six months, as the Collector may fix in this behalf.

(2) If the Collector is satisfied that there is sufficient reason for surrendering a license, he may remit the sum so fixed.

Power for Collector to farm fees. 25. (1) The Collector, with the sanction of the Chief and for farmer to grant licenses. Revenue-authority, may let in farm—

(a) the fees leviable in any district or part of a district on licenses for the retail sale of any description of country spirit or country fermented liquor or (except in Burma) of intoxicating drugs;

(b) the right to manufacture, in any district or part of a district in which no distillery is established under section 6 country spirit or country fermented liquor.

(2) When the fees so leviable or the right to manufacture such spirit or liquor, or both, are or is let in farm, the farmer may, subject to such reservations or restrictions as the Collector, with the sanction of the Chief Revenue-authority, may from time to time make or impose, grant licenses for the retail sale, or for the manufacture, or for both, as the case may be, of such articles within the local limits of his farm, and shall file in the Collector's office a list of all the licenses granted by him in such form and on such day or days in each year as the Chief Revenue-authority may, from time to time, prescribe in this behalf.

Farm may be cancelled.

26. The Collector, with the sanction of the Chief Revenue-authority, may cancel any farm granted under this Act.

27. If any such farm be cancelled for any cause other than a breach on the part of the farmer of the conditions of the farm, or if any reservation or restriction with respect to the grant of licenses be made or imposed within the term of the farm, the farmer shall be entitled to receive for any loss which he sustains thereby such compensation as the Chief Revenue-authority may determine.

Compensation to farmers in certain cases.

28. Every farmer under this Act may use the same means and processes for the recovery of any arrear of fees due to him from any retail vendor as may be lawfully used by the local landholders for the recovery of arrears of rent due to them from their tenants.

29. The Chief Revenue-authority may, from time to time, make rules to regulate the mode in which tari shall be supplied to licensed vendors of the same.

Power for Chief Revenue-authority to regulate supply of tari to licensed vendors.

29. The Chief Revenue-authority may, from time to time, make rules to regulate the mode in which tari shall be supplied to licensed vendors of the same.

CHAPTER V.

POSSESSION AND IMPORT OF SPIRIT AND FERMENTED LIQUOR.

30. (1) No person shall have in his possession any quantity of any spirit or fermented liquor larger than that specified in section 3, sub-section (1), clause (a), in respect of such spirit or liquor, unless he is permitted to manufacture or sell the same, or he holds a pass therefor from the Collector or from some other officer empowered by the Local Government to grant such passes:

(2) Nothing in this section extends to—

(a) any foreign spirit or foreign fermented liquor in the possession of any common carrier or warehouseman as such, or purchased by any person for his private use and not for sale, or

(b) tari intended to be used for the manufacture of gur or molasses.

31. (1) A person shall not bring into any territory to which this Act extends any spirit manufactured at any place in India beyond the limits of British India, until he has obtained a pass therefor from such officer as the Local Government from time to time appoints in this behalf, and has paid in respect thereof,—

(a) if the Local Government has fixed a duty under clause (a) of section 7 for like spirit manufactured in the part of the territory into which the spirit is to be brought, that duty, or,

(b) if the Local Government has not fixed a duty under that clause for like spirit manufactured in that part, a duty at such rate as the Local Government from time to time prescribes in this behalf, not exceeding the highest rate leviable, under the law for the time being in force, on spirit imported into British India by sea.

(2) The provisions of sub-section (1) with respect to spirit shall apply to fermented liquor also with this modification, that the duty to be paid in respect of the liquor shall be the duty leviable on like liquor under the Indian Tariff Act, 1894, or such lower duty as the Local Government, having regard to the rate or rates of duty for the time being leviable under clause (a) of section 8, may from time to time prescribe.

(3) If any question arises as to the duty to be charged on any spirit or fermented liquor under this section, the decision of the Local Government thereon shall be final.

32. (1) The Governor-General in Council may, from time to time, by notification in the Gazette of India, impose such duty as he thinks fit on any spirit or fermented liquor brought by land from beyond the limits of India into any territory to which this Act extends or into any specified part thereof and may alter or abolish any duty so imposed.

(2) When any duty is imposed under this section, the Governor-General in Council may by rule prescribe the time, place and manner of payment of the same.

CHAPTER VI.

OFFICERS AND THEIR POWERS.

33. The Collector may appoint persons, by name or by virtue of their office, to be officers for the collection of the excise-revenue and for the prevention of offences against this Act, and the officers so appointed shall, in addition to their ordinary designations (if any), be styled Excise-officers.

Collectors may appoint Excise-officers.

34. The Collector may recover any amount due to the Government under this Act or the rules made hereunder by distress and sale of the movable property of the person from whom such amount is due or of his surety, or by any other process for the time being in force for the recovery of arrears of land revenue due from landholders or from farmers of land or their sureties.

35. Any Excise-officer may enter and inspect at any time by day or by night the shop or premises in which any manufacturer or vendor licensed under this Act carries on the manufacture of country spirit, or the sale of country spirit, country fermented liquor or intoxicating drugs.

36. Any Excise-officer may stop and detain any person carrying any spirit, fermented liquor or intoxicating drug liable to confiscation under this Act, and may seize such spirit, liquor or drug, together with any vessels, packages or coverings in which it is contained, and any animals and conveyances used in carrying it, and may also arrest the person in whose possession such spirit, liquor or drug is found.

37. Any Excise-officer in the receipt of a monthly salary of not less than ten rupees, or who receives an annual remuneration equivalent to such salary, may arrest any person having in his possession any article liable to confiscation under this Act or engaged in the unlawful sale of any spirit, fermented liquor or intoxicating drug, and may seize such article, spirit, liquor or drug.

38. Whenever any Excise-officer in receipt of such monthly salary or annual remuneration as aforesaid has reason to believe, from information given by any person (which information shall be taken down in writing), that in any place spirit is unlawfully manufactured or any article liable to confiscation under this Act is kept or concealed, such officer may, after sunrise and before sunset (but always in the presence of an officer of police in the receipt of a monthly salary of not less than ten rupees, unless the Excise-officer is himself such an officer of police), enter into such place and in case of resistance may break open any door and force and remove any other obstacle to such entry, and may seize and carry away such spirit or article and may also arrest the occupier of the place, with all other persons concerned in the manufacture of such spirit or in the keeping and concealing of such article.

39. The Collector may issue his warrant for the arrest of any person whom he has reason to believe, either from information in writing or from the proceedings in any other case under this Act or any other law, to be engaged in the unlawful sale of spirit or fermented liquor or intoxicating drugs, or to have in his possession any article liable to confiscation under this Act.

40. (1) The Collector may issue his warrant for the search of any place in which he has reason to believe, either from information in writing or from the proceedings in any other case under this Act or any other law, that spirit is unlawfully manufactured, or that any spirit, fermented liquor or intoxicating drug liable to confiscation under this Act is kept or concealed.

(2) Such warrant may be executed by any Excise-officer in the receipt of a monthly salary of not less than ten rupees at the time and in the manner prescribed in section 38.

(3) Whenever the Collector thinks that the search should be made after sunset and before sunrise on any particular day, he shall issue a warrant specially authorizing the search to be so made. Such warrant may be executed by any Excise-officer as aforesaid in the manner, prescribed in section 38, and shall cease to be in force at sunrise on the day next following.

41. Whenever an Excise-officer arrests any person, or seizes any article liable to confiscation under this Act, or enters any place for the purpose of searching for any such article, he shall, within twenty-four hours thereafter, make a full report of all the particulars of such arrest, seizure or search to his official superior, and, unless acting under the warrant of the Collector, shall take the person arrested or the article seized with all convenient despatch to the Magistrate for trial or adjudication.

42. Whenever any person is arrested or any article is seized under the warrant of a Collector issued under this Act, the officer making such arrest or seizure shall, within twenty-four hours thereafter, take the person arrested or the article seized to the Collector, and the Collector, after such enquiry as he thinks necessary, shall send such person or article to the nearest Magistrate, or shall order the immediate discharge of such person or the release of such article.

43. All Police-officers are required to aid the Excise-officers in the due execution of this Act, upon request made by such Excise-officers.

44. (1) The Local Government may, from time to time, invest either by name or virtue of his office—

(a) any Police-officer with the powers conferred on Excise-officers by section 36 of this Act;

(b) any Police-officer in charge of a station or any Police-officer of or above the grade of head constable or sergeant with the powers conferred on Excise-officers by sections 37 and 38 of this Act.

(2) Every officer so invested shall, for all purposes connected with the exercise of these powers, be deemed to be an Excise-officer within the meaning of this Act.

CHAPTER VII.

PENALTIES.

45. (1) Whoever in contravention of section 5 constructs, works or possesses a distillery, still or brewery, or makes fermented liquor, shall be punished with imprisonment for a term which may extend to four months, or with fine which may extend to one thousand rupees, or with both.

For illegally manufacturing spirit or liquor, shall be punished with imprisonment for a term which may extend to four months, or with fine which may extend to one thousand rupees, or with both.

(2) All spirit and liquor made in contravention of section 5, and all materials and implements collected for the purpose of such manufacture, shall be liable to confiscation.

46. (1) Any person who—

(a) without a special pass from the Collector introduces, into the limits fixed for the consumption of spirit made at a distillery established under section 6, any country spirit manufactured at another place, or

(b) in contravention of section 7 or section 8 or of any rule made under section 9 or section 10 removes any spirit from a distillery or any fermented liquor from a brewery, or

For illegally importing spirit or fermented liquor, (c) in contravention of section 31, brings any spirit or fermented liquor into any territory to which this Act extends, or

(d) without payment of such duty (if any) as may for the time being be payable in pursuance of a notification under section 32, brings any spirit or fermented liquor into any territory to which this Act extends,

shall be punished with imprisonment for a term which may extend to four months, or with fine which may extend to one thousand rupees, or with both.

(2) All such spirit or fermented liquor, together with the vessels containing the same, and any animals and conveyances used in carrying it, shall be liable to confiscation.

For contravening rules prescribed by Chief Revenue authority.

47. Any person who, except in cases herein otherwise provided for, wilfully contravenes any rule made under section 9 or section 10 shall be punished with fine not exceeding one hundred rupees.

For illegally cultivating hemp or collecting the spontaneous growth of hemp, or preparing, possessing, importing, exporting or transporting intoxicating drugs,

- (a) cultivates hemp, or
- (b) collects the spontaneous growth of the hemp plant, or
- (c) prepares any intoxicating drug, or
- (d) possesses any intoxicating drug, or
- (e) imports, exports or transports any intoxicating drug,

shall be punished with imprisonment for a term which may extend to three months, or with fine which may extend to one thousand rupees, or with both.

(2) Any intoxicating drug in respect of which an offence has been committed under this section, together with the vessels containing the same and any animals and conveyances used in carrying it, shall be liable to confiscation.

49. Any person who, in contravention of section 21, sells any spirit, fermented liquor or intoxicating drug, shall be punished with imprisonment for a term which may extend to four months, or with fine which may extend to one thousand rupees, or with both.

For illicitly selling spirit, etc.

50. Any person licensed to sell retail spirit, or fermented liquor, or intoxicating drugs, who permits drunkenness, riot or gaming in his shop, or permits persons of notoriously bad character to meet or remain therein, or receives any wearing-apparel or other effects in

barter for spirit, fermented liquor or intoxicating drugs, shall be punished with fine which may extend to two hundred rupees.

51. Any person who possesses any spirit or liquor, in contravention of section 30, shall be punished with imprisonment for a term which may extend to three months or with fine which may extend to five hundred rupees, or with both; and the spirit or liquor,

For illegally possessing spirit or liquor, together with any vessels, packages and coverings in which it is contained, and any animals and conveyances used in carrying it, shall be liable to confiscation.

52. Any person holding a license under this Act and refusing to produce the same on the demand of any Excise-officer, and any person who breaks

For refusing to produce license and for breach of rules and conditions. any rule under this Act, or any condition of a license granted under this Act for the breach of which rule or condition no other penalty is hereby provided, shall be punished with fine which may extend to fifty rupees.

53. (1) Any owner or occupier of land, and any agent of any such owner or occupier, who

For conniving at illicit manufacture or sale of spirit, etc. authorizes or connives at the illegal manufacture of spirit or the sale of spirit or fermented liquor or intoxicating drugs shall for every such offence be punished with imprisonment for a term which may extend to four months, or with fine which may extend to one thousand rupees, or with both.

(2) Any person invested with local jurisdiction who authorizes or connives at the illegal sale of any spirit, fermented liquor or intoxicating drug within the local limits of such jurisdiction shall be punished with fine which may extend to five hundred rupees.

54. Any Police-officer who, without lawful excuse, neglects or refuses to aid an Excise-officer as required by section 43, and any officer in charge of a police-station who, on application made by an Excise-officer desiring to act under section 33, fails to attend a

search himself, or to depute a subordinate officer of the required rank, shall be punished with fine which may extend to five hundred rupees.

For vexatious search or seizure. 55. Any Excise-officer who,—

- (a) without reasonable grounds of suspicion searches, or causes to be searched, any place, or
- (b) vexatiously and unnecessarily seizes the moveable property of any person on the pretence of seizing or searching for any article liable to confiscation under this Act, or
- (c) vexatiously and unnecessarily arrests any person, or
- (d) commits any other excess not required for the execution of his duty,

shall be punished with imprisonment for a term which may extend to three months, or with fine which may extend to five hundred rupees or with both.

56. Any Excise-officer who, in contravention of section 41 or section 42, neglects to report the particulars of an arrest, seizure or search, or delay, taking to the Magistrate or Collector, as the case may be, any person arrested or any article seized under this Act, shall be punished with fine which may extend to two hundred rupees.

57. A Court shall not take cognizance of an offence punishable under any one of the following sections, namely, 45, 46, 47, 48, 49, 51, 52 and 53, except on the complaint or report of the Collector or an Excise-officer; and a court shall not take cognizance of any offence punishable under this Act unless the prosecution is instituted before the expiry of six months next after the commission of such offence.

58. Every person imprisoned for an offence under section 47 or section 52 shall be confined in the civil jail, and every person imprisoned for an offence under any other section shall be confined in the criminal jail.

59. Whoever attempts to commit any offence punishable under this Act or abets, within the meaning of the Indian Penal Code, the commission of any such offence shall be punished with the punishment provided for such offence.

60. Any Magistrate before whom any person is convicted of any offence under sections 45, 46, 47, 48, 49, 51 or 53 may award to any person who has contributed in any way to such conviction, the whole or any portion of any fine imposed upon the offender and paid by him or realized from his property.

61. Any article liable to confiscation under this Act may, on the application of an Excise-Magistrate to pass order of officer, be confiscated by the order of any Magistrate within the local limits of whose jurisdiction it is found.

CHAPTER VIII.

MILITARY CANTONMENTS.

62. Within the limits of any military cantonment, and within such distance from those limits as the Local Government in any case prescribes, no licenses for the manufacture of spirit, or for the sale of spirit or fermented liquor, shall be granted, nor shall the fees leviable on licenses for the retail sale of such spirit or liquor, or the right to manufacture such spirit or liquor, be let in farm, unless with the knowledge and consent of the Commanding Officer; and upon his requisition any such licenses which has been granted, either by the Collector or by a farmer, within such distance or limits shall be immediately cancelled.

Application of Act to military cantonments. 63. In all other respects the provisions of this Act shall have effect within such limits or distance.

CHAPTER IX.

MISCELLANEOUS.

64. (1) The Collector shall in all proceedings under this Act be subject to the control of the Commissioner of Revenue, and all orders passed by a Collector under this Act shall be appealable to such Commissioner in manner provided by the rules for the time being in force relating to appeals from the orders of Collectors.

(2) The Chief Revenue-authority may revise any order passed by a Collector under this Act or by a Commissioner under this section.

Additional power for Chief Revenue- 65. The Chief Revenue-authority may, from time to time, make rules consistent with this Act,—

- (a) as to the period for which any license or farm under this Act shall be granted;
- (b) as to the fee payable for any such license or farm, and the time or times at which it shall be payable;
- (c) as to the security to be given by any licensee or farmer under this Act;
- (d) as to the form of any license or farming lease and of the counterpart thereof (if any) to be taken from such licensee or farmer, and the conditions which may be inserted therein;
- (e) as to the disposal of things confiscated under this Act;
- (f) as to the duties of Excise-officers; and
- (g) to provide generally for carrying out the provisions of this Act.

66. The Local Government may, from time to time by notification in the official Gazette, exempt within any specified local area any specified articles or any specified class of persons from all or any of the provisions of this Act, and may, by like notification, cancel any such exemption.

Power for Local Government to exempt articles and persons,

THE SCHEDULE.

(See Section 2.)

Year.	No.	Title or subject.	Extent of repeal.
1881	XXII	The Excise Act, 1881	The whole.
1885	VI	Amending the Excise Act, 1881..	Ditto
"	IX	Amending the Excise Act, 1881, and other Acts.	So much as relates to the Excise Act, 1881.
1887	II	Ditto, ditto.	Ditto, ditto.
1888	XVIII	Financial Commissioner, Burma.	So much of section 7 and the schedule as relates to the Excise Act, 1881.
1889	XIII	The Cantonment Act, 1889	So much of section 2 and the schedule as relates to the Excise Act, 1881.
1890	XIII	Amending the Excise Act, 1881, and other Acts.	Sections 2 to 5 (both inclusive).
"	XX	The North-Western Provinces and Oudh Act, 1890.	Section 43.
1891	XII	The Repealing and Amending Act, 1891.	So much as relates to the Excise Act, 1881.
1893	X	Amending the Excise Act, 1881..	The whole.

THE CODE OF CRIMINAL PROCEDURE, 1882.

ACT NO. XIII OF 1896.

An Act to amend the Code of Criminal Procedure, 1882.

WHEREAS it is expedient to amend the Code of Criminal Procedure, 1882; It is hereby enacted as follows:—

1. (1) In the first sentence of section 269 of the said Code, after the word "may," where it first occurs, the words "with the previous sanction of the Governor General in Council," and after the word "may," where it next occurs, the words "with the like sanction," shall respectively be inserted.

(2) After the first sentence of the same section the following shall be inserted, namely:—
"The Local Government, by like order, may also declare that, in the case of any district in which the trial of any offence is to be by jury, the trial of such offence shall, if the Judge, on application made to him or of his own motion, so directs, be by jurors summoned from a special jury list, and may revoke or alter such order."

Amendment of section 276, Act X, 1882. 2. In section 276 of the said Code, before the word "thirdly" the word "and" shall be repealed, and to the same section the following shall be added, namely:

"and

fourthly, in any district for which the Local Government has declared that the trial of certain offences may be by special jury, the jurors shall, in any case in which the Judge so directs, be chosen from the special jury list prescribed in section 325 A."

Amendment of section 307, Act X, 1882. 3. (1) In section 307 of the said Code, for the words "so completely that he considers it" the words "and is clearly of opinion that it is" shall be substituted.

(2) In the same section, for the words "but it may" the words "and subject thereto it shall, after considering the entire evidence and after giving due weight to the opinions of the Sessions Judge and the jury," shall be substituted.

Amendment of section 319, Act X, 1882. 4. To section 319 of the said Code the following words shall be added, namely:

"or, if the Local Government, on consideration of local circumstances, has fixed any smaller area in this behalf, within the area so fixed."

Addition of new section after section 325, Act X, 1882. 5. After section 325 of the said Code the following section shall be added, namely:

"325A. In the case of any district for which the Local Government has declared that the trial of certain offences shall, if the Judge so direct, be by special jury, the Sessions Judge and the Collector of such district or other officer as aforesaid shall prepare, in addition to the revised list hereinbefore prescribed, a special list containing the names of such jurors as are borne on the revised list and are, in the opinion of such Sessions Judge and Collector or other officer as aforesaid, by reason of their possessing superior qualifications in respect of property, character or education, fit persons to serve as special jurors: Provided always that the inclusion of the name of any person in such special list shall not involve the removal of his name from the revised list nor relieve him of his liability to serve as an ordinary juror in cases not tried by special jury."

Amendment of section 326, Act X, 1882. 6. In section 326 of the said Code, after the words "the said revised list" the words "or the said special list" shall be inserted, and the words "on the revised list" shall be omitted.

Addition of new section after section 330, Act X, 1882. 7. After section 330 of the said Code the following section shall be added, namely:

"330A. The Court of Session may, if it shall think fit, at the conclusion of any trial by special jury, direct that the jurors who have served on such jury shall not be summoned to serve again as jurors for a period of twelve months."

THE SINDH INCUMBERED ESTATES ACT, 1896.

ACT No. XX OF 1896.

An Act to amend the Law providing for the Relief of Jagirdars and Zamindars in Sindh.

WHEREAS it is expedient to amend the Law providing for the relief of jagirdars and zamindars in Sindh; It is hereby enacted as follows—

CHAPTER I.

PRELIMINARY.

Title and commencement. 1. (1) This Act may be called the Sindh Incumbered Estates Act, 1896; and

(2) It shall come into force at once.

Definitions.

2. In this Act—

(1) "jagir land" includes also a share held hereditarily of the revenues of a Government village, but does not include *sira* or *mamul* or garden grants:

(2) "jagirdar" means a person who, or whose ancestor, was found in possession of jagir land in Sindh on the seventeenth day of February, 1843, and to whom the said land, or a portion of the same, or other land in lieu thereof, has been continued by the British Government, and to whom, or to whose ancestor, a sanad has been, or hereafter may be, granted confirming such continuance:

(3) "zamindar" means a person holding lands in Sindh, on the aggregate of which he or his ancestor has been assessed by the Government, on account of land-revenue for any one of the five revenue years next before the commencement of this Act, a sum not less than three hundred rupees; and a person holding lands in Sindh which, having been comprised in the jagir lands of a jagirdar, and having ceased to be jagir lands, are assessed by the Government on account of land revenue at a sum not less than three hundred rupees per year, and, where a joint family or any other body of co-owners hold lands of either of those descriptions, each member of that family or body who would be entitled to demand a partition of the lands, and

(4) "Commissioner" means the Commissioner in Sindh.

CHAPTER II.

OF THE APPLICATION AND PRELIMINARY INQUIRY.

3. (1) At any time after the commencement of this Act, any jagirdar or zamindar, or any person who would be sole heir, or one of the heirs, to such jagirdar or zamindar, if he then died intestate, may apply in writing to the Commissioner, stating that such jagirdar or zamindar is subject to debts or liabilities, other than debts due, or liabilities incurred, to Government, or that his immoveable property is charged with debts or liabilities other than as aforesaid, and requesting that the provisions of this Act be applied to his case.

(2) When any jagirdar, zamindar, or other person, entitled to make an application under this section, is a minor, or of unsound mind, or an idiot, such application may be made on his behalf by the guardian, or other legal curator of his person, or by the legally-constituted administrator or manager of his estate.

4. (1) When any such application is made by or on behalf of a jagirdar, or the person who would be his sole heir, if he then died, the Commissioner shall direct an inquiry to be made by such officer, as he thinks fit, into the nature and amount of such debts and liabilities, and the sufficiency of the debtor's property, whether moveable or immoveable, to discharge the same.

(2) When such an application is made in any other case, it shall be in the discretion of the Commissioner, subject to any general rules which may from time to time be made by the Governor of Bombay in Council, in this behalf, either to reject such application, or to direct an inquiry to be made as aforesaid.

Interim order of protection. 5. When the Commissioner has directed an inquiry under section 4, he may, if he thinks fit, further direct that, until he dismisses the application or appoints an officer under section 7, sub-section (2), clause (c)—

(a) all proceedings then pending in any Civil or Revenue Court or Office in British India, in respect of any of the debts and liabilities to which the debtor is subject, or which are charged on the whole or any part of his immoveable property, shall be stayed, and the operation of all processes, executions, and attachments then in force for, or in respect of, such debts and liabilities shall be suspended: and

(b) no fresh proceedings, processes, executions, or attachments shall be instituted in, or issued by, any Civil Court or Revenue Court or Office in British India in respect of such debts and liabilities.

6. (1) When an inquiry has been directed under section 4, the applicant shall, within a period to be fixed by the Commissioner, submit to the officer, appointed to make such inquiry, a statement duly verified by the said applicant, or by some other competent person, in the manner required by law for the verification of plaints, and containing, so far as may be practicable, such details as to the debts, and liabilities, and as to the sufficiency of the debtor's property, whether moveable or immoveable, to meet the same, as the Commissioner, or the said officer subject to his control, may require.

(2) If any such statement contains any averment, which the person making the verification knows or believes to be false, or does not know or believe to be true, such person shall be deemed to have intentionally given false evidence within the meaning of the Indian Penal Code.

Report of inquiry and proceedings thereon. 7. (1) The officer so appointed, after making inquiry, shall submit a report of the proceedings to the Commissioner.

- (2) On receipt of such report, the Commissioner may—
 (a) direct a further inquiry; or
 (b) dismiss the application; or
 (c) by order published in the "Sindh Official Gazette" appoint an officer (hereinafter called the manager) to manage the immoveable property of the debtor, and to arrange for the liquidation of his debts in manner hereinafter provided.

CHAPTER III.

OF THE ORDER OF MANAGEMENT.

8. (1) An order made under section 7, sub-section (2), clause (c), (hereinafter called "the order of management") shall extend to all immoveable property, including any interest in joint immoveable property, of or to which the debtor is on the date of its publication possessed or entitled in his own right, or which he is entitled to redeem, or which may be acquired by or devolve on him during the continuance of the management, and to all debts and liabilities to which he is subject, or which are charged on the whole or any part of his immoveable property on the said date, and to the amount of any loan, which may be received by the manager in the manner hereinafter provided.

(2) The management shall be deemed to commence from the date on which the order is published.

Effect of order of management. 9. On the publication of the order of management the following consequences shall ensue:

(1) all proceedings then pending in any Civil Court or Revenue Court or Office in British India in respect to the debts and liabilities mentioned in section 8 shall be stayed; and the operation of all processes, executions, and attachments then in force for, or in respect of, such debts and liabilities shall be suspended;

(2) so long as the management continues, no fresh proceedings, processes, executions, or attachments shall be instituted in or issued by any Civil Court or Revenue Court or Office in British India in respect of such debts and liabilities;

(3) so long as the management continues, the debtor shall be incompetent—

(a) to enter into any contract involving him in pecuniary liability, or

(b) to mortgage, charge, lease, or alienate the property under management or any part thereof, or

(c) to grant valid receipts for the rents and profits arising or accruing therefrom:

Provided that nothing contained in this clause shall be deemed to preclude the manager from letting, and the debtor from taking, the whole or any part of such property on such terms consistent with this Act as may be agreed upon between the parties;

(4) so long as the management continues, no person other than the manager shall be competent to mortgage, charge, lease, or alienate such property or any part thereof.

10. The manager shall, during the management of the property, have all powers which the owner thereof might, as such, have legally exercised, and shall receive and recover all rents and profits due in respect of the property under management, and for the purpose of recovering such rents and profits shall have, in addition to any powers possessed by a Jagirdar or Zamindar, as the case may be, all the powers possessed by a Collector under the law for the time being in force for the recovery of land-revenue due to Government:

Provided that he shall not, before the liquidation-scheme hereinafter mentioned has been sanctioned, demise the property under management, or any part thereof, for any term exceeding two years, to take effect in possession.

Payments to be made by manager and order thereof. 11. (1) From the sums received or recovered under section 10 the manager shall pay—

firstly, the costs of the management, including the costs of necessary repairs:

secondly, the Government revenue and all debts and liabilities for the time being due or incurred to Government, in respect of the property under management:

thirdly, the rent (if any) due to the Jagirdar or other superior holder in respect of the said property;

fourthly, such periodical allowances as the Commissioner may from time to time fix for the maintenance of the debtor and his family;

fifthly, the cost of such improvement of the said property as he thinks necessary, and are approved by the Commissioner.

(2) The residue shall be retained by the manager for the liquidation, in manner hereinafter provided, of the debts and liabilities mentioned in section 8 other than those so due or incurred to Government, and also for the repayment, either before or after the liquidation of such debts and liabilities, of any loan received by the manager under this Act.

CHAPTER IV.

PROOF OF DEBTS AND SCHEME FOR LIQUIDATION.

12. On the publication of the order of management, the manager shall publish in the "Sindh Official Gazette" a notice in English and Sindhi, calling upon

Notice to claimants against debtor. all persons having claims against the debtor, or the property under management, to notify the same in writing to such manager within six months from the date of the publication, and shall also cause

copies of such notice to be exhibited at the Mukhtarkar's kacheris in the district in which the said property lies, and at such other places as he thinks fit.

Claimant to present full particulars and documents. 13. (1) Every such claimant shall, along with his claim, present full particulars thereof,

(2) Every document on which the claimant founds his claim, or on which he relies in support thereof, shall be delivered to the manager along with the claim.

(3) If the document is an entry in any book, the claimant shall produce the book to the manager, together with a copy of the entry on which he relies. The manager shall mark the book for the purpose of identification, and, after examining and comparing the copy with the original, shall return the book to the claimant.

(4) If any document in the possession or under the control of the claimant is not delivered or produced by him to the manager along with the claim, the manager may refuse to receive such document in evidence on the claimant's behalf at the investigation of the case.

14. Every such claim (other than claims of the Government) not notified to the manager within the time and in the manner required by such notice shall, except as provided in section 19, clause (a), be deemed for all purposes and on all occasions, whether during the continuance of the management or afterwards, to have been duly discharged :

Claim not duly notified to be barred.
Provided that, when proof is made to the manager that the claimant was unable to comply with the provisions of section 12, the manager may receive such claim within the further period of six months from the expiration of the original period of six months.

15. The manager shall inquire into the history and merits of every claim received under sections 12 and 14, and shall, in accordance with the rules to be made under this Act, determine the amount of the debts and liabilities (if any) justly due to the several claimants.

16. If such amount cannot be paid at once, the manager shall then proceed to rank such debts and liabilities according to the order in which they shall be paid, and to fix the interest (if any) to be paid thereon, respectively, from the date of the final decision thereon to the date of the payment and discharge thereof.

17. (1) When the total amount of the debts and liabilities (including those due and incurred to Government) has been finally determined, the manager shall prepare and submit to the Commissioner a schedule of such debts and liabilities, and a scheme (hereinafter called the liquidation-scheme) showing the mode in which it is proposed to pay and discharge the same, whether from the income of the property under management, or with the aid of funds raised under the powers hereinafter conferred, or partly in one of such ways and partly in the other.

(2) Every liquidation-scheme shall further provide for the continuance of the payments to be made by the manager under section 11, and for the repayment of the money (if any) which the manager proposes to borrow under this Act; and may provide for the improvement of the property under management either from the said income, or with the aid of the funds raised as aforesaid, or partly in one of such ways and partly in the other.

Proceedings of Commissioner on submission of liquidation-scheme. 18. The Commissioner may—

(a) as often as he thinks fit send back such scheme to the manager for revision, and direct him to make such further inquiry as may be requisite for the proper preparation of the scheme, or

(b) sanction any liquidation-scheme or any revised liquidation-scheme submitted to him, either as it stands, or subject to such modifications as he may deem expedient.

Power to relinquish management. 19. (1) At any time before he has sanctioned a liquidation-scheme under section 18, the Commissioner may, by an order published in the "Sindh Official Gazette," direct that on a date fixed by such order the management shall be relinquished.

(2) On the date so fixed—

(a) the management shall terminate ;

(b) the owner of the property under management shall be restored to the possession thereof, subject to any leases granted under section 10 ;

(c) any residue of the rents and profits of the said property retained under section 11, sub-section (2), shall be paid to him ; and

(d) the proceedings, processes, executions, and attachments stayed and suspended under section 9, and the debts and liabilities barred by section 14, shall revive.

(3) In calculating the periods of limitation applicable to suits to recover and enforce debts and liabilities revived under this section, the time during which the management has continued shall be excluded.

CHAPTER V.

OF THE PROCEEDINGS SUBSEQUENT TO SANCTION OF THE LIQUIDATION-SCHEME.

20. When the Commissioner sanctions the liquidation-scheme, he shall notify the fact of such sanction at such places and in such manner as the Local Government may from time to time by rule direct ; and thereupon—

(1) all proceedings, processes, executions, and attachments stayed or suspended under section 9 shall be for ever barred, and

(2) every debt or liability due or owing to any person which was proveable before the manager shall be extinguished ; and such person shall be entitled to receive under the liquidation-scheme the amount (if any) finally awarded to him under Chapter IV in respect of such debt or liability.

21. (1) If the property under management or any part thereof is in the possession of a mortgagee or conditional vendee, the manager, at any time after the liquidation-scheme has been sanctioned as aforesaid may, by an order in writing, require such incumbrancer to deliver up possession of the same to him at the end of the then current revenue year.

Power to remove mortgagee in possession.

(2) If such incumbrancer refuses or neglects to obey such order the manager may, without resorting to a Civil Court, enter upon the property and summarily evict therefrom the said incumbrancer and any other person obstructing or resisting on his behalf.

(3) Nothing in this section shall be held to affect the right of any incumbrancer to receive, under the liquidation-scheme, the amount (if any) awarded to him under Chapter IV.

22. If the property under management or any part thereof is in the possession of any person claiming to hold under a lease dated within the three years immediately preceding the commencement of the management, the manager, with the sanction of the Commissioner, may enquire into the sufficiency of the consideration for which the lease was granted; and if such consideration appears to him insufficient, may by written order, at any time after the liquidation-scheme has been sanctioned as aforesaid, either set aside the lease or require the person so in possession to pay such consideration for the said lease as the manager thinks fit; and in default of such payment the lease shall be cancelled.

23. Subject to the rules made under section 33, the manager, after the liquidation-scheme has been sanctioned as aforesaid, shall have power to demise all or any part of the property under management for any term of years not exceeding twenty years absolute, to take effect in possession, in consideration of the payment to him of any fine, or without fine, and reserving such rents, and under such conditions as may be agreed upon.

24. At any time after the liquidation-scheme has been sanctioned as aforesaid the manager, with the previous assent of the Commissioner, shall have power to raise money by mortgage or sale, to raise any money which may be required for carrying out such scheme—

- (a) by demising by way of mortgage the whole or any part of the property under management for a term not exceeding twenty years from the publication of the order of management; or
- (b) by selling, by public auction or by private contract and upon such terms as the manager thinks fit, such portion of the said property as may appear expedient; or
- (c) by borrowing money at such rate of interest as appears reasonable to the Local Government.

25. When jagir land under management is held on this condition, that on the happening of a certain event a share of the land shall lapse, but that it shall be in the discretion of the person then entitled as jagirdar to divide off and relinquish in respect of the lapse such part of the land, being a fair equivalent of that share, as he thinks fit, the manager may, if he deems it convenient for the better exercise of the powers conferred by sections 23 and 24 at any time, after such consultation with persons interested, as he thinks necessary, allot by written order for relinquishment on the happening of the event, such part of the land as he thinks fit; and thereupon that part and no other shall, on the happening of the event, be relinquished.

26. The manager's receipt for any moneys, rents or profits raised or received by him under this Act shall discharge the person paying the same therefrom and from being concerned to see to the application thereof.

27. (1) When the debts and liabilities mentioned in the liquidation-scheme and the amount of any loan received under section 24, clause (c), together with the interest (if any) due thereon, have been paid and discharged, the manager shall publish in the "Sindh Official Gazette" at notice fixing a date for the termination of the management.

(2) On the date so fixed the management shall terminate, and the owner shall be restored to the possession and enjoyment of the property under management, or of such part thereof as has not been sold by the manager under the power conferred by section 24, but subject to the leases and mortgages (if any) granted and made by the manager under the powers conferred by sections 10, 23, and 24.

28. If the debtor dies after the publication of the order of management and before the management has been terminated in either of the modes hereinbefore provided,—

- (1) the management shall continue and proceed in all respects as if such debtor were still living;
- (2) any person succeeding to the whole or any portion of the property under management shall, while such management continues, be subject in respect of such property to the disabilities imposed by section 9, clause (5), sub-clauses (b) and (c); and
- (3) no Civil Court or Revenue Court or Office in British India shall, during the continuance of the management, issue any attachment or other process against any portion of the property under management for, or in respect of, any debt or liability incurred by any such person whether before or after his said succession.

29. When a jagirdar or zamindar has been restored under section 27, sub-section (2), to the possession of any property, no mortgage, charge, lease or alienation of such property, or of any part thereof, made or granted by such jagirdar or zamindar shall be valid as to any time beyond his natural life.

30. Notwithstanding anything contained in this Act, the Commissioner may, at any time after he has, whether before or after the commencement of this Act, sanctioned the liquidation-scheme, revise and modify the same, but not so as to affect the right of any person to receive in full before the termination of the management the amount finally awarded to him under Chapter IV.

CHAPTER VI. OF APPEAL AND REVISION.

31. (1) An appeal against any decision or order under sections 14, 15, 16 and 22 and imposing a fine or imprisonment in exercise of the powers conferred by section 37, shall lie to the Commissioner, if preferred within six weeks from the date of such decision or order.

(2) There shall be no appeal against the decision of the Commissioner on such appeal.

Power to call for proceedings and pass order thereon. 32. The Commissioner may, of his own motion, or on the application of any person concerned, call for the proceedings in any case under this Act, and pass such order thereon, consistent with the provisions of this Act as he thinks fit.

CHAPTER VII. MISCELLANEOUS.

33. (1) The Commissioner, with the previous sanction of the Governor of Bombay in Council, may, from time to time, make rules consistent with this Act—

- (a) to regulate the security to be required from subordinate officers under this Act;
 - (b) to regulate the procedure in all cases under this Act;
 - (c) for the guidance of officers enquiring into and determining on claims under Chapter IV : and in particular as to the allowance of interest (if any) on each of the principal debts and liabilities so determined, from the date on which it was incurred down to the date of the determination, and on the aggregate amount of such debts and liabilities from the date of the determination down to the date of payment, and as to the order of paying debts and liabilities and repaying any loan received hereunder;
 - (d) for investing any moneys received or raised by the manager under this Act in any Government securities of British India, and for the sale of such securities; and
 - (e) generally to carry out the provisions of this Act.
- (2) Such rules shall be published in the "Sindh Official Gazette," and shall thereupon have the force of law.

34. Whenever the Commissioner thinks fit, he may suspend or remove any manager, and may appoint any officer in the stead of any manager appointed under this Act; and thereupon the management then vested under this Act in the former manager shall become vested in the new manager. Power to appoint new manager. and the new manager shall have the same powers as if he had been originally appointed.

Managers to be public servants. 35. Every manager appointed under this Act shall be deemed a public servant within the meaning of the Indian Penal Code.

36. Every investigation conducted by the manager with reference to any claim preferred before him under this Act, or to any matter connected with any such claim, shall be taken to be a judicial proceeding within the meaning of the Indian Penal Code.

37. For the purposes of this Act, the manager may summon and enforce the attendance of witnesses and compel them to give evidence, and compel the production of documents, by the same means and, as far as possible, in the same manner, as is provided in the case of a Civil Court by the Code of Civil Procedure. Investigation to be deemed a judicial proceeding. Power to summon witnesses and compel production of documents.

Bar of suits. 38. No suit or other proceeding shall be maintained against any person in respect of anything done by him *bona fide* pursuant to this Act.

39. Nothing in this Act precludes the Courts in Sindh having jurisdiction in suits relating to the succession to any immovable property brought under the operation of this Act from entertaining and disposing of such suits: but to all such suits the manager of such property shall be made a party. Saving of jurisdiction of Courts in Sindh in respect of certain suits.

THE BOMBAY CIVIL COURTS ACT AMENDMENT ACT, 1895.

BOMBAY ACT NO. III OF 1895.

An Act to amend the Bombay Civil Courts Act, 1869.

WHEREAS it is expedient to amend Sections 22 and 32 of the Bombay Civil Courts Act, 1869, as amended by the Bombay Revenue Jurisdiction Acts, 1876 and 1880, and the Repealing and Amending Act, 1891, and whereas the previous sanction of His Excellency the Governor-General required by section 5 of the Indian Councils Act, 1892, has been obtained for the passing of this Act, it is enacted as follows:—

Short title.

1. This Act may be cited as "The Bombay Civil Courts Act Amendment Act, 1895."

2. In the second paragraph of section 22 of the Bombay Civil Courts Act, 1869, amended as aforesaid, for the words "subject of the Queen" there shall be substituted the following, *viz.*: "subject of Her Majesty or a subject of a Native Prince or State in India under the suzerainty of Her Majesty, and is also a person." Amendment of section 22.

3. For clause (b) of the proviso to section 32 of the said Act amended as aforesaid, there shall be substituted the following, *viz.*:— Amendment of sec. 32.

"(b) an officer

(i) of a Court who has been appointed under the Code of Civil Procedure, section 456, last paragraph,

(ii) of Government to whom the powers of a curator have been delegated under section 5 of Act XIX of 1841 or who has been appointed manager of the estate of a lunatic under section 9 of Act XXXV of 1858 or who has been appointed or declared by a Court in virtue of his office to be a guardian of the person or property, or both, of a minor under the Guardian and Wards Act, 1890,

in virtue of such appointment, delegation or declaration a party to such suit."

TABLE OF FEES PAYABLE UNDER THE INDIAN REGISTRATION ACT III OF 1887.

The following table of Fees payable under the Indian Registration Act III of 1887 is, with the sanction of the Governor-General of India in Council, published for general information in supersession of the former Table published at pages 353 to 355 of the *Bombay Government Gazette* of 17th May 1883:—

I.—For the registration of any Acknowledgment (not being of the nature described in Article II), Agreement, Award, Bond, Bill of Exchange, Bill of Sale, Composition-Deed, Contract, Covenant, Grant, Lease, Articles of Partnership, Release, Settlement, Declaration of Trust, Revocation of a Trust or Settlement, or of any Instrument of Assignment, Conveyance, Gift, Mortgage, Partition, Sale or Transfer, or of any certified copy of a Decree or order of Court, or of any Document, not hereinafter expressly provided for in which the amount of value of the consideration therefor, or of the property, if any, to which it relates, is capable of being expressed:

(a) If the amount or value of the consideration therefor, or of the property to which such instrument or document relates, is wholly expressed therein.

			Rs. s. p.
1.	When the amount or value does not exceed Rs. 50	.....	0 4 0
2.	Do. do. exceeds Rs. 50 but does not exceed Rs. 100	.....	0 8 0
3.	Do. do. 100	do. 200	1 0 0
4.	Do. do. 200	do. 400	2 0 0
5.	Do. do. 400	do. 600	3 0 0
6.	Do. do. 600	do. 1,000	4 0 0
7.	Do. do. 1,000	do. 1,500	5 0 0
8.	Do. do. 1,500	do. 2,000	6 0 0
9.	Do. do. 2,000	do. 3,000	8 0 0
10.	Do. do. 3,000	do. 4,000	10 0 0
11.	Do. do. 4,000	do. 5,000	12 0 0
12.	Do. do. 5,000	do. 7,500	14 0 0
13.	Do. do. 7,500	do. 10,000	16 0 0
14.	Do. do. 10,000	do. 15,000	18 0 0
15.	Do. do. 15,000	do. 20,000	20 0 0
16.	For every Rs. 1,000 or part thereof in excess of 20,000	.....	1 0 0

(b) If such amount or value is only partly expressed,

17. The same *ad valorem* fee as above on the amount or value which is expressed and an additional fee of 2 0 0

(c) If such amount or value is not expressed at all,

18. A fixed fee of 10 0 0

II.—For the registration of a document which acknowledges merely the payment of the consideration for some other document which is also registered The same fee as for the principal document,

NOTE.—This article applies specially to documents which acknowledge the receipt of the consideration expressed in a previous registered document, but not paid at the time of the execution of such document, where an *ad valorem* fee, according to the amount of such consideration, has, under Article I, been levied in respect of such previous registered document. If the same does not exceed Rs. 2; otherwise, Rs. 2.

It also applies to reconveyances executed on the extinction of mortgage liens and to documents acknowledging the receipt of instalments on account of mortgages, subject to the following conditions:—

(a)—In respect of documents acknowledging the extinction of a mortgage lien in consideration of one payment less in amount than that originally due upon the mortgage, the registration fee shall be calculated according to the *ad valorem* scale in Article I, subject to a maximum of 2 0 0

(b)—In respect of documents acknowledging the receipt of payments by instalment on account of a mortgage, the registration fee in each case shall be calculated according to the *ad valorem* scale in Article I, subject to a maximum of 2 0 0

III.—For the registration of a Power-of-Attorney, Writing of Divorcement, a Certificate of Heirship, Guardianship, Administratorship, or Executorship, or of any document which does not fall within any other article of this Table 2 0 0

WILLS AND AUTHORITIES TO ADOPT.

IV.—For registration of a Will when presented open or of an authority to adopt 2 0 0

V.—For deposit of a sealed cover containing a Will 2 0 0

VI.—For opening such cover 2 0 0

VII.—For withdrawal of such cover 2 0 0

SEARCHES AND INSPECTIONS.

VIII.—For searching for entry by Registering Officer, or for allowing applicants to inspect Books or Indexes, for every year of which the Register or Index is searched or inspected 1 0 0

* Besides the expense of copying the superscription or contents, according to the rate laid down in Article IX.

† If, in an application to the Registering Officer for the copy of an entry, the names of the claiming and executing parties, the nature of the documents, and date of registration be shown, the fee for search will not be levied. Government officers requiring to inspect or search the registers, or take copies of entries, for *bona fide* public purposes, are exempted from the payment of fees.

COPYING FEES, GRANT OF COPIES, &c.		Rs. a. p.
IX.—Copying fee, beside the ordinary registration fee, for each folio of 100 words		0 2 6
X.—For making or granting copies of entries and documents for the benefit of any person or to be forwarded to any other office under Sections 65, 66 and 67, or for making or granting copies of reasons for refusal by a Registrar under Section 76, for each folio of 100 words		0 2 6
XI.—For granting copy of a map : Provided that the arrangements for, and the cost of, making such copy must be made and borne by the person who applies for it		0 8 0
EXTRA OR ADDITIONAL FEES.		
XII.—For registration of any documents by a Registrar		£4 0 0
<i>Note.</i> —This article is not applicable to the Registration District of Deesa.		
XIII.—Registration by the Registrar of Bombay, under Sections 30, Clause B— (a) If the document relates to property situated in the Bombay Presidency but beyond the limits of the Bombay Registration District		£8 0 0
(b) If the document relates to property situated beyond the limits of the Bombay Presidency		£16 0 0
XIV.—For the issue of a commission under section 33 or 38— (a) If the person is physically unable to attend the Office, or is confined in Jail		5 0 0
(b) Otherwise		10 0 0
XV.—For nining translation (Section 62)		2 0 0
XVI.—† For attendance at private residence or Jail, under Section 33 for the purpose of attesting a power-of-attorney, or for attendance under Section 31 for acceptance for registration or deposit, or for attendance under Section 38 for the examination of any person.	<p>If the person is physically unable to attend the office, or is confined in Jail.....</p> <p>Otherwise.....</p> <p>And any extra attestation or registration fee equal to the ordinary attestation or registration fee.</p>	<p>£5 0 0</p> <p>10 0 0</p>
XVII.—‡ For the safe custody and return of any document presented for registration and not applied for under para. 2 of Section 61 of the Act within two months from the date of registration, namely, for every day in the third month from date of registration until such document is so applied for.....		0 1 0
Do. in the fourth month		0 2 0
Provided, however, that the maximum fee payable under this article for each document so returned shall be.....		5 0 0
MEMORANDA, ATTESTATION, SUMMONS AND WARRANT FEES.		
XVIII.—For every copy of the memorandum to be sent under Sections 64, 65 and 66		0 8 0
XIX.—For the attestation of a power-of-attorney, if Special.....		1 0 0
Do. do. if General		2 0 0
XX.—Peon's fee for every summons		1 0 0
XXI.—For every warrant for seizure of person		2 0 0
<i>Note (a).</i> In the case of leases, the amount or value of the consideration on which the <i>ad valorem</i> registration fee is to be assessed shall be as follows:—		
If the lease is granted		
(1) in consideration of the payment of a fine or premium only ;	The registration fee will be assessed on : the amount of such fine or premium paid or payable ;	
(2) in consideration of the payment of a fine or premium, in addition to rent reserved ;	the average annual rent reserved, in addition to the amount of fine or premium ;	
(3) in consideration of the payment of an annual rent, without the payment of fine or premium ;	the average annual rent reserved ;	
(4) for a period less than a year	the total sum payable under the lease ;	
(5) for an indefinite period	the average annual rent payable for the first ten years.	

* When the registration or any document properly registrable by a Sub-Registrar is performed by a Registrar, owing to the former being a party to the transaction represented by such document, the extra fee will not be charged.

† When an attendance takes place under both Sections 31 and 38 at the same time and place, if the Registration of but one document is concerned, only one attendance fee and one extra registration fee will be levied. If a Registering Officer, where the registration of one document is concerned, attends on the presenter on one occasion, and the executant or another necessary witness on another occasion, two attendance fees and two extra registration fees will be levied. If a Registering Officer attends at a private residence or jail, and one person presents several documents, or one person admits the execution of several documents at one and the same time and place, only one attendance fee will be levied, but an extra registration fee (or, when the admission of execution takes place with a view to the attestation of a power-of-attorney, an extra attestation fee) will be levied in the case of each document. When several different persons at one and the same time and place present for registration, or admit execution of, several different documents the Registering Officer will levy an attendance fee for each distinct transaction, the extra registration fee (or, in the case of powers-of-attorney attested, the extra attestation fee) being leviable in the case of each document.

‡ The Inspector-General of Registration is empowered to remit the fee altogether at his discretion.

§ In addition to the ordinary fee.

|| In addition to the ordinary fee and travelling allowances at the rates permissible under the Civil Travelling Allowance Code.

Note (b). If a patta or lease be given to a cultivator and the kabulayat or counterpart of such patta or lease be registered in the same office and on the same day as the patta or lease, the registration fee chargeable in respect of the two documents shall not be greater than the fee which would have been charged on the lease alone.

Note (c). In the case of annuity-bonds, service-bonds and agreements for the hire of moveable property, the amount or value of the consideration on which the *ad valorem* registration fee is to be assessed shall be as follows:—

- | | |
|---|---|
| If the annuity-bond, or service-bond or agreement is granted: | } The registration fee will be assessed on: |
| (1) for a definite period, exceeding one year: | |
| (2) for an indefinite period | |

If the service-bond or agreement is granted: The registration fee will be assessed on:

- | | |
|---|---|
| (3) for a period less than a year | the total amount payable under the service-bond or agreement. |
|---|---|

Note (d). If in any of the above cases, the rent, annuity, remuneration or hire is payable partly in money and partly in kind and the money-value of the portion payable in kind is not expressed, the registration fee will be charged at twice the amount of the *ad valorem* fee chargeable in respect of the amount payable in money. And if the rent, annuity or remuneration is payable entirely in kind and the money-value thereof is not expressed, a fixed registration fee of Rs. 2 will be charged.

THE COURT FEES ACT.

JUDICIAL DEPARTMENT.

Bombay (as amended) 14th July 1881.

Under the provisions of Section 282 of the Code of Criminal Procedure, the following Rules made by Her Majesty's High Court of Judicature, and concurred in by His Excellency the Governor in Council, are published for general guidance:—

RULES REGARDING COPYING FEES IN CRIMINAL COURTS.

I.—No fee should, under any circumstances, be taken for any copy which the person receiving it is by law entitled to receive gratis.

II.—All copies should be not merely correct, but should also be made in a clear clerk's hand. The practice of allowing schoolboys and domestics to make copies, which are scarcely legible, should be everywhere discontinued.

III.—The Sessions Judge or the District Magistrate should prescribe the fees to be charged for copying every kind of document in the Sessions Court or the Magisterial Courts, and may, if necessary, prescribe different rates of fees for different Courts: Provided that the fees charged for copying shall not exceed the following rates:—

In the case of English copies, 2 annas per 100 words.

In the case of Vernacular copies, 1½ annas per 100 words.

In the case of certified copies an additional anna per 100 words for examining and comparing.

IV.—The fees for making each copy may be paid to the particular clerk by whom each document is prepared; or all the fees paid in each Court for copies collected during the month may be distributed, at the end of the month, at the discretion of the presiding Judge or Magistrate, amongst the persons employed by him as copyists.

V.—Copies may be made by any competent person, whether he be a member of the Court establishment or not: Provided that no paid member of the Court establishment shall make copies for which fees are charged during the time known as 'office hours,' nor when his services are otherwise required by his superior officer.

DEPARTMENT OF FINANCE AND COMMERCE.

Simla, the 29th July 1881.

In exercise of the powers conferred by section 35 of the Court Fees Act VII of 1870, the Governor-General in Council has remitted the fees payable in respect of the documents specified in the first or second schedule to the said Court Fees Act annexed in the case of suits for the redemption of mortgaged property when the plaintiff or where there are several plaintiffs, any one of the plaintiffs is an agriculturist, and when such suits are instituted within the districts of the Bombay Presidency in which the Deccan Agriculturists' Relief Act is in force.

THE COURT FEES ACT, 1870.

[As modified up to the 1st July 1881.]

CHAPTER I.

PRELIMINARY.

1. This Act may be called the Court-fees Act, 1870.

It extends to the whole of British India; [a]

And it shall come into force on the first day of April 1870.

2. [Repeal of enactments] Repeal by Act XIV of 1870.

[a] Act VII of 1870 has been declared in force in Upper Burma generally (except the Shan States) by Act XX of 1886, s. 6 [Burma Code, Ed. 1889, p. 364]; in British Baluchistan by Reg. I of 1890, s. 8 [Baluchistan Code, Ed. 1890, p. 69]; and in the Sonthal Pergunnahs by Reg. III of 1872 as amended by Reg. III of 1886, s. 6 [Bengal Code, Vol. I, Ed. 1889, p. 605]; and, under the Scheduled Districts Act, 1874, in the following Scheduled Districts, namely:—the District of Hazaribagh [Gazette of India, 1881, part I, p. 507]; the District of Lohardugga [ib., 1881, Part I, p. 508]; the District of Manbhoom [ib., 1881, part I, p. 509]; the Pergunnah Dalbhoom in the District of Singhbhoom [ib., 1881, Part I, p. 510]; and the North-Western Provinces Taria [ib., 1876, Part I, p. 505]. It has been declared by notification under the same Act not to be in

CHAPTER II.

FEES IN THE HIGH COURTS AND IN THE COURTS OF SMALL CAUSES AT THE PRESIDENCY TOWNS.

3. The fees payable for the time being to the clerks and officers (other than the sheriffs and attorneys) of the High Courts established by Letters Patent, by virtue of the power conferred by Statute 24 and 25 of Victoria, chapter 104, section 15, [a] or chargeable in each of such Courts under No. 11 of the first, and Nos. 7, 12, 14, [b] 20 and 21 of the second schedule to this Act annexed ; and the fees for the time being chargeable in the Courts of Small Causes at the Presidency towns, [c] [d] and their several offices, shall be collected in manner hereinafter appearing.

4. No document of any of the kinds specified in the first or second schedule to this Act annexed, as chargeable with fees, shall be filed, exhibited or recorded in, or shall be received or furnished by any of the said High Courts in any case coming before such Court in the exercise of its extraordinary original civil jurisdiction ;

or in the exercise of its extraordinary original criminal jurisdiction ;
or in the exercise of its jurisdiction as regards appeals from the judgment of two or more Judges of the said Court, or of a Division Court ;
or in the exercise of its jurisdiction as regards appeals from the Courts subject to its superintendence ;

or in the exercise of its jurisdiction as a Court of reference or revision ;
unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said schedules as the proper fee for such document.

5. When any difference arises between the officer whose duty it is to see that any fee is paid under this chapter and any suitor or attorney, as to the necessity of paying a fee or the amount thereof, the question shall, when the difference arises in any of the said High Courts, be referred to the taxing-officer, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the Chief Justice of such High Court, or of such Judge of the High Court as the Chief Justice shall appoint either generally or specially in this behalf.

When any such difference arises in any of the said Courts of Small Causes, the question shall be referred to the Clerk of the Court, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the first Judge of such Court.

The Chief Justice shall declare who shall be taxing-officer within the meaning of the first paragraph of this section.

CHAPTER III.

FEES IN OTHER COURTS AND IN PUBLIC OFFICES.

6. Except in the Courts hereinbefore mentioned, no document of any of the kinds specified as chargeable in the first or second schedule to this Act annexed shall be filed, exhibited or recorded in any Court of Justice, or shall be received or furnished by any public officer, unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said schedules as the proper fee for such document.

7. The amount of fee payable under this Act in the suits [e] next hereinafter mentioned shall be computed as follows :—

- i. In suits for money (including suits for damages or compensation, or arrears of maintenance, of annuities, or of other sums payable periodically)—according to the amount claimed :
- ii. In suits for maintenance and annuities or other sums payable periodically—according to the value of the subject-matter of the suit, and such value shall be deemed to be ten times the amount claimed to be payable for one year :
- iii. In suits for moveable property other than money, where the subject-matter has a market-value—according to such value at the date of presenting the plaint :
- iv. In suits—
 - (a) for moveable property where the subject-matter has no market-value, as, for instance, in the case of documents relating to title,
 - (b) to enforce the right to share in any property on the ground that it is joint family property,
 - (c) to obtain a declaratory decree or order, where consequential relief is prayed,
 - (d) to obtain an injunction,
 - (e) for a right to some benefit (not herein otherwise provided for) to arise out of land, and
 - (f) for accounts—

force in the following Scheduled Districts, namely :—The Garo Hills District, the Khasi and Jaintia Hills District and the Naga Hills District [Gazette of India, 1884, Part I, p. 184]. The Act came into permanent operation in Aden on 1st April 1878 [Bombay Government Gazette, 1878, Part I, p. 956]. It has ceased to be in force in the Dibrugarh Frontier Tract and the Mikir Hills Tract (Assam Frontier) [Assam Gazette, 1884, Part II, pp. 212 and 705, respectively]. It has been declared inapplicable to proceedings before officers making a settlement and in certain other cases under the Santal Pergunnahs Settlement Regulation—see Reg. III of 1872, s. 8 [Bengal Code, Vol. I, Ed. 1883, p. 600].

[a] Printed in the Collection of Statutes relating to India, Ed. 1881, Vol. II, p. 716.

[b] The number "sixteen," repealed by Act XII of 1891, is omitted.

[c] See Act XV of 1882, Chap. X, in General Acts, 1882-84, Ed. 1895, p. 307.

[d] For amount of fees payable in certain cases under the North-Western Provinces Rent Act, see Act XII of 1891, s. 95, as amended by Act XIV of 1886, s. 2, in North-Western Provinces Code, Ed. 1886, p. 345.

[e] As to the valuation of suits for the purpose of determining the jurisdiction of Courts, see Act VII of 1887, in General Acts, 1885-88, Ed. 1889, p. 124.

according to the amount at which the relief sought is valued in the plaint or memo of appeal.

In all such suits the plaintiff shall state the amount at which he values the relief sought, [a]

v. In suits for the possession of land, houses and gardens—according to the value of the subject matter; and such value shall be deemed to be—

- where the subject-matter is land, and—
- (a) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such an estate and is recorded in the Collector's register as separately assessed with such revenue, and such revenue is permanently settled—
ten times the revenue so payable;
- (b) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such estate and is recorded as aforesaid; and such revenue is settled, but not permanently—
five times the revenue so payable;
- (c) where the land pays no such revenue, or has been partially exempted from such payment, or is charged with any fixed payment in lieu of such revenue, and nett profits have arisen from the land during the year next before the date of presenting the plaint—
fifteen times such nett profits;
but where no such nett profits have arisen therefrom—the amount at which the Court shall estimate the land with reference to the value of similar land in the neighbourhood;
- (d) where the land forms part of an estate paying revenue to Government, but is not a definite share of such estate and is not separately assessed as above-mentioned—the market-value of the land;

Provided that, in the territories subject to the Governor of Bombay in Council, the value of the land shall be deemed to be—

- (1) where the land is held on settlement for a period not exceeding thirty years and pays the full assessment to Government—a sum equal to five times the survey-assessments;
- (2) where the land is held on a permanent settlement, or on a settlement for any period exceeding thirty years, and pays the full assessment to Government a sum equal to ten times the survey-assessment; and
- (3) where the whole or any part of the annual survey-assessment is remitted—a sum computed under paragraph (1) or paragraph (2) of this proviso, as the case may be, in addition to ten times the assessment or the portion of assessment, so remitted;

Explanation.—The word 'estate,' as used in this paragraph, means any land subject to the payment of revenue, for which the proprietor or a farmer or raiyat shall have executed a separate engagement to Government, or which, in the absence of such engagement, shall have been separately assessed with revenue;

- (e) where the subject-matter is a house or garden—
according to the market-value of the house or garden;
- vi. In suits to enforce a right of pre-emption—according to the value (computed in accordance with paragraph v of this section) of the land, house or garden in respect of which the right is claimed;
- vii. In suits for the interest of an assignee of land-revenue—fifteen times his nett profits as such for the year next before the date of presenting the plaint;
- viii. In suits to set aside an attachment of land or of an interest in land or revenue—according to the amount for which the land or interest was attached;

Provided that, where such amount exceeds the value of the land or interest, the amount of fee shall be computed as if the suit were for the possession of such land or interest;

- ix. In suits against a mortgagee for the recovery of the property mortgaged, and in suits by a mortgagee to foreclose the mortgage, or, where the mortgage is made by conditional sale, to have the sale declared absolute—according to the principal money expressed to be secured by the instrument of mortgage;
- x. In suits for specific performance—
 - (a) of a contract of sale—according to the amount of the consideration;
 - (b) of a contract of mortgage—according to the amount agreed to be secured;
 - (c) of a contract of lease—according to the aggregate amount of the fine or premium (if any) and of the rent agreed to be paid during the first year of the term;
 - (d) of an award according to the amount or value of the property in dispute;
- xi. In the following suits between landlord and tenant:—
 - (a) for the delivery by a tenant of the counterpart of a lease,
 - (b) to enhance the rent of a tenant having a right of occupancy,
 - (c) for the delivery by a landlord of a lease,
 - (d) to contest a notice of ejectment,
 - (e) to recover the occupancy of land from which a tenant has been illegally ejected by the landlord, and
 - (f) for abatement of rent—

according to the amount of the rent of the land to which the suit refers, payable for the year next before the date of presenting the plaint.

8. The amount of fee payable under this Act on a memorandum of appeal against an order relating to compensation under any Act for the time being in force for the acquisition of land for public purposes [b] shall be computed according to the difference between the amount awarded and the amount claimed by the appellant.

[a] Words and figures repealed by Act XII of 1891 are omitted.

[b] See Act X of 1870, in General Acts, 1867-76, Ed. 1887, p. 17.

9. If the Court sees reason to think that the annual nett profits of the market-value of any such land, house or garden as is mentioned in section 7, paragraphs 5 and 6, have or has been wrongly estimated, the Court may, for the purpose of computing the fee payable in any suit therein mentioned, issue a commission to any proper person directing him to make such local or other investigation as may be necessary and to report thereon to the Court.

10. 1. If in the result of any such investigation the Court finds that the nett profits or market-value have or has been wrongly estimated, the Court, if the estimation has been excessive, may in its discretion refund the excess paid as such fee: but if the estimation has been insufficient, the Court shall require the plaintiff to pay so much additional fee as would have been payable had the said market-value or nett profits been rightly estimated.

2. In such case the suit shall be stayed until the additional fee is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

11. In suits for mesne profits or for immoveable property and mesne profits or for an account if the profits or amount decreed are or is in excess of the profits claimed or the amount at which the plaintiff valued the relief sought, the decree shall not be executed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits or amount so decreed shall have been paid to the proper officer.

Where the amount of mesne profits is left to be ascertained in the course of the execution of the decree if the profits so ascertained exceed the profits claimed, the further execution of the decree shall be stayed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits so ascertained is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

12. i. Every question relating to valuation for the purpose of determining the amount of any fee chargeable under this chapter on a plaint or memorandum of appeal shall be decided by the Court in which such plaint or memorandum, as the case may be, is filed, and such decision shall be final as between the parties to the suit.

ii. But whenever any such suit comes before a Court of appeal, reference or revision, if such Court considers that the said question has been wrongly decided, to the detriment of the revenue, it shall require the party by whom such fee has been paid to pay so much additional fee as would have been payable had the question been rightly decided, and the provisions of section 10, paragraph ii shall apply.

13. If an appeal or plaint which has been rejected by the lower Court on any of the grounds mentioned in the Code of Civil Procedure [b] is ordered to be received, or if a suit is remanded in appeal, on any of the grounds mentioned in Section 539 of the same Code [c] for a second decision by the lower Court, the Appellate Court shall grant to the appellant a certificate authorizing him to receive back from the Collector the full amount of fee paid on the memorandum of appeal:

Provided that if, in the case of a remand in appeal, the order of remand shall not cover the whole of the subject-matter of the suit, the certificate so granted shall not authorize the appellant to receive back more than so much fee as would have been originally payable on the part or parts of such subject-matter in respect whereof the suit has been remanded.

14. Where an application [d] for a review of judgment [e] is presented on or after the nineteenth day from the date of the decree, the Court, unless the delay was caused by the applicant's laches may, in its discretion, grant him a certificate authorizing him to receive back from the Collector so much of the fee paid on the application as exceeds the fee which would have been payable had it been presented before such day.

15. Where an application for a review of judgment is admitted, and where, on the rehearing the Court reverses or modifies its former decision on the ground of mistake in law or fact, the applicant shall be entitled to a certificate from the Court authorizing him to receive back from the Collector so much of the fee paid on the application [f] as exceeds the fee payable on any other application to such Court under the second schedule to this Act, No. 1, clause (b) or clause (c).

But nothing in the former part of this section shall entitle the applicant to such certificate where the reversal or modification is due, wholly or in part, to fresh evidence which might have been produced at the original hearing.

16. When any appeal is presented to a Civil Court, not against the whole of a decision but only against so much thereof as relates to a portion of the subject-matter of the suit, and on the hearing of such appeal, the respondent takes, under section 561 of the Code of Civil Procedure [h], an objection to any part of the said decision other than the part appealed against, the Court shall not hear such objection until the respondent shall have paid the additional fee which would have been payable had the appeal comprised the part of the decision so objected to.

17. Where a suit embraces two or more distinct subjects, the plaint or memorandum of appeal shall be chargeable with the aggregate amount of the fees to which the plaints or

[a] Clause (iii), repealed by Act XII of 1891, is omitted.

[b] This reference should now be read as applying to Act XIV of 1882—see s. 3 of that Act. (For Act XIV of 1882 see the revised edition, as modified up to 1st July 1888, published by the Legislative Department.)

[c] The reference to s. 351 of Act VIII of 1859 is altered in accordance with Act XIV of 1882, s. 3.

[d] As to refund of fees paid on applications to the Chief Court or the Court of the Financial Commissioner of the Punjab for the exercise of its revisional jurisdiction under s. 622 of the Code of Civil Procedure, see Act XXII of 1884, s. 72, in Punjab Code. Ed. 1888, p. 255.

[e] As to application for review of judgment, see Act XIV of 1882, s. 623.

[f] See Schedule I, Nos. 4 and 5, *infra*.

[g] This word "application" was substituted for the original words by Act XX of 1870, s. 1, printed. General Acts, 1867-76 Ed. 1877, p. 191.

[h] The reference to s. 248 of Act VII of 1859 is altered in accordance with Act XIV of 1882—see s. 3 of that Act. (For Act XIV of 1882 see the revised edition, as modified up to 1st July 1888, published by the Legislative Department.)

memoranda of appeal in suits, embracing separately each of such subjects, would be liable under this Act.

Nothing in the former part of this section shall be deemed to affect the power conferred by the Code of Civil Procedure, section 45, paragraph 2[a].

18. When the first or only examination of a person who complains of the offence of wrongful confinement, or of wrongful restraint, or of any offence other than an offence for which police officers may arrest without a warrant, and who has not already presented a petition on which a fee has been levied under this Act, is reduced to writing under the provisions of the Code of Criminal Procedure[b], the complainant shall pay a fee of eight annas, unless the Court thinks fit to remit such payment.

19. Nothing contained in this Act shall render the following documents chargeable with any fee:—

- i. Power-of-attorney to institute or defend a suit when executed by an officer, warrant-officer, non-commissioned officer or private of Her Majesty's army not in civil employment.
- ii. [Repealed by Act XII of 1891.]
- iii. Written statements called for by the Court after the first hearing of a suit.
- iv. [Repealed by Act XIII of 1889.]
- v. Plaints in suits tried by village Munsifs[c] in the Presidency of Fort St. George.
- vi. Plaints and processes in suits before District Panchayats in the same Presidency.
- vii. Plaints in suits before Collectors under Madras Regulation XII of 1816[d].
- viii. Probate of a will, letters of administration[e] and, save as regards debts and securities, a certificate under Bombay Regulation [f] VIII of 1827[g], where the amount or value of the property in respect of which the probate or letters or certificate shall be granted does not exceed one thousand rupees.
- ix. Application or petition to a Collector or other officer making a settlement of land-revenue, or to a Board of Revenue, or a Commissioner of Revenue relating to matters connected with assessment of land or the ascertainment of rights therein or interest therein, if presented previous to the final confirmation of such settlement.
- x. Application relating to a supply for irrigation of water belonging to Government.
- xi. Application for leave to extend cultivation, or to relinquish land, when presented to an officer of land revenue by a person holding, under direct engagement with Government, land of which the revenue is settled, but not permanently.
- xii. Application for service of notice of relinquishment of land or of enhancement of rent.
- xiii. Written authority to an agent to distrain.
- xiv. First application (other than a petition containing a criminal charge or information) for the summons of a witness or other person to attend either to give evidence or to produce a document, or in respect of the production or filing of an exhibit but not being an affidavit made for the immediate purpose of being produced in Court.
- xv. Bail-bonds in criminal cases, recognizances to prosecute or give evidence, and recognizances for personal appearance or otherwise.
- xvi. Petition, application, charge or information respecting any offence, when presented, made or laid to or before a Police officer, or to or before the Heads of Villages[h] or the Village Panchayats[i] in the territories respectively subject to the Governors-in-Council of Madras and Bombay, [officer, or.]
- xvii. Petition by a prisoner, or other person in duress or under restraint of any Court or its officer.
- xviii. Complaint of a public servant (as defined in the Indian Penal Code[j]), a Municipal officer, or an officer or servant of a Railway Company.
- xix. Application for permission to cut timber in Government forests, or otherwise relating to such forests.
- xx. Application for the payment of money due by Government to the applicant.
- xxi. Petition of appeal against the Chauthdar assessment under Act No. XX of 1856, or against any Municipal tax.
- xxii. Applications for compensation under any law for the time being in force relating to the acquisition of property for public purposes[k].
- xxiii. Petitions presented to the Special Commissioner appointed under Bengal Act No. II of 1896 [l] (to ascertain, regulate and record certain tenures in Chhota Nagpore).
- * [1] xxiv. Petitions under the Indian Criminal Procedure Act, 1872, sections 45 and 48[m].

[a] The reference to s. 9 of Act VIII of 1859 is altered in accordance with Act XIV of 1882—see s. 3 of that Act. (For Act XIV of 1882 see the revised edition, as modified up to 1st July 1888, published by the Legislative Department.)

[b] This reference should now be read as referring to Act X of 1882—see s. 3 of that Act. (For Act X of 1882 see the revised edition, as modified up to 15th December, 1886, published by the Legislative Department.)

[c] See Madras Act I of 1889.

[d] Printed, Madras Code, Ed. 1888, p. 66.

[e-e] These words were substituted for the original words by Act VII of 1859, s. 13 (2).

[f] Printed, Bombay Code, Ed. 1850, p. 7.

[g] See Madras Regulations XI of 1816 and IV of 1821, s. 6, in Madras Code, Ed. 1888, pp. 63 and 89 respectively.

[h] See Bombay Act V of 1867, ss. 14, 15 and 16, in Bombay Code, Ed. 1880 pp. 289 and 290.

[i] For Act XLV. of 1860 see the revised edition, as modified up to 1st August 1890, published by the Legislative Department.

[j] See Act X of 1870, in General Acts 1867-76, Ed. 1887, p. 177.

[k] Printed, Bengal Code, Vol. II, Ed. 1890, p. 13.

[l] This clause was substituted for the original clause by Act XV of 1872, s. 2. (For Act XV of 1872 see the revised edition, as modified up to 1st April, 1891, published by the Legislative Department.)

* [m] For further exceptions, see Notification No. 4650, dated 10th September 1880, in Appendix.

CHAPTER III—A. [a]

PROBATES, LETTERS OF ADMINISTRATION AND CERTIFICATES OF ADMINISTRATION.

19A. Where any person on applying for the probate of a will or letters of administration has estimated the property of the deceased to be of greater value than the same has afterwards proved to be, and has consequently paid too high a court-fee thereon, if within six months after the true value of the property has been ascertained, such person produces the probate or letters to the Chief controlling revenue authority of the Province in which the probate or letters has or have been granted,

and delivers to such authority a particular inventory and valuation of the property of the deceased, verified by affidavit or affirmation,

and if such authority is satisfied that a greater fee was paid on the probate or letters than the law required,

the said authority may—

- (a) cancel the stamp on the probate or letters, if such stamp has not been already cancelled;
- (b) substitute another stamp for denoting the court-fee which should have been paid thereon; and
- (c) make an allowance for the difference between them as in the case of spoiled stamps, or repay the same in money, at his discretion.

19B. Whenever it is proved to the satisfaction of such authority that an executor or administrator has paid debts due from the deceased to such an amount as, being deducted out of the amount or value of the estate, reduces the same to a sum which, if it had been the whole gross amount or value of the estate, would have occasioned a less court-fee to be paid on the probate or letters of administration granted in respect of such estate than has been actually paid thereon under this Act,

such authority may return the difference, provided the same be claimed within three years after the date of such probate or letters.

But when, by reason of any legal proceeding, the debts due from the deceased have not been ascertained and paid, or his effects have not been recovered and made available, and in consequence thereof the executor or administrator is prevented from claiming the return of such difference within the said term of three years, the said authority may allow such further time for making the claim as may appear to be reasonable under the circumstances.

19C. Whenever (b) a grant of probate or letters of administration has been or is made in respect of the whole of the property belonging to an estate, and the full fee chargeable under this Act has been or is paid thereon, no fee shall be chargeable under the same Act when a like grant is made on respect of the whole or any part of the same property belonging to the same estate;

Whenever such a grant has been or is made in respect of any property forming part of an estate, the amount of fees then actually paid under this Act shall be deducted when a like grant is made in respect of property belonging to the same estate, identical with or including the property to which the former grant relates.

19D. The probate of the will, or the letters of administration of the effects, of any person deceased heretofore or hereafter, granted shall be deemed valid and available by his executors or administrators for recovering, transferring or assigning any moveable or immovable property whereof or whereto the deceased was possessed or entitled, either wholly or partially as a trustee, notwithstanding the amount of value of such property is not included in the amount or value of the estate in respect of which a court-fee was paid on such probate or letters of administration.

[c] 19E. Where any person on applying for probate or letters of administration has estimated the estate of the deceased to be of less value than the same has afterwards proved to be, and has in consequence paid too low a court-fee thereon, the chief controlling revenue authority of the Province in which the probate or letters has or have been granted may, on the value of the estate of the deceased being verified by affidavit or affirmation, cause the probate or letters of administration to be duly stamped on payment of the full court-fee which ought to have been originally paid thereon in respect of such value and of the further penalty, if the probate or letters is or are produced within one year from the date of the grant, of five times, or, if it or they is or are produced after one year from such date, of twenty times, such proper court-fee, without any deduction of the court-fee originally paid on such probate or letters;

Provided that if the application be made within six months after the ascertainment of the true value of the estate and the discovery that too low a court-fee was at first paid on the probate or letters, and if the said authority is satisfied that such fee was paid in consequence of a mistake or of its not being known at the time that some particular part of the estate belonged to the deceased, and without any intention of fraud or to delay the payment of the proper court-fee, the said authority may remit the said penalty, and cause the probate or letters to be duly stamped on payment only of the sum wanting to make up the fee which should have been at first paid thereon.

19F. In case of letters of administration on which too low a court-fee has been paid at first, the said authority shall not cause the same to be duly stamped in manner aforesaid until the administrator has given such security to the Court by which the letters of administration have been granted as ought by law to have been given on the granting thereof in case the full value of the estate of the deceased had been then ascertained.

[d] 19G. Where too low a court-fee has been paid on any probate or letters of administration in consequence of any mistake, or of its not being known at the time that some particular part of the estate belonged to the deceased, if any executor or administrator acting under

[a] Chapter IIIA was inserted by Act XIII of 1875, s. 6.

[b] The word "such," repealed by Act XII of 1891, is omitted.

[c] As to power of chief controlling revenue authority to remit the whole or part of any penalty or forfeiture payable under s. 19E, see Act VI of 1883, s. 20 (2).

[d] As to recovery of penalties or forfeitures under s. 19G, see Act VI of 1883, s. 20 (1).

such probate or letters does not, within six months [a] after the discovery of the mistake or of any effects not known at the time to have belonged to the deceased, apply to the said Authority and pay what is wanting to make up the court-fee which ought to have been paid at first on such probate or letters, he shall forfeit the sum of one thousand rupees and also a further sum at the rate of ten rupees per cent. on the amount of the sum wanting to make up the proper court-fee.

19H. [Sections 19A to 19G applied to certificates under Acts XL of 1858 and XX of 1864] Repealed by Act VIII of 1890.

CHAPTER IV. PROCESS-FEES.

20. The High Court shall, as soon as may be, make rules [b] as to the following matters:—
i. the fees chargeable for serving and executing processes issued by such Court in its appellate jurisdiction, and by the other Civil[c] and Revenue[c] Courts established within the local limits of such jurisdiction:

ii. the fees chargeable for serving and executing processes issued by the criminal Courts established within such limits in the case of offences other than offences for which police-officers may arrest without a warrant; and

iii. the remuneration of the peons and all other persons employed by leave of a Court in the service or execution of processes.

The High Court may from time to time alter and add to the rules so made.

All such rules, alterations and additions shall, after being confirmed by the local Government and sanctioned by the Governor-General of India in Council, be published in the local official Gazette, and shall thereupon have the force of law.

Until such rules shall be so made and published, the fees now leviable for serving and executing processes shall continue to be levied, and shall be deemed to be fees leviable under this Act.

21. A table in the English and Vernacular languages, showing the fees chargeable for such service and execution shall be exposed to view in a conspicuous part of each Court.

22. Subject to rules to be made by the High Court and approved by the local Government and the Governor-General of India in Council,

every District Judge and every Magistrate of a District shall fix, and may, from time to time alter, the number of peons necessary to be employed for the service and execution of processes issued out of his Court and each of the Courts subordinate thereto,

and for the purposes of this section every Court of Small Causes established under the Provincial Small Cause Courts Act, 1887 [d], shall be deemed to be subordinate to the Court of the District Judge.

[e] 23. Subject to rules to be framed by the chief controlling revenue authority and approved by the local Government and the Governor-General of India in Council, every officer performing the functions of a Collector of a District shall fix, and may from time to time alter, the number of peons necessary to be employed for the service and execution of processes issued out of his Court or the Courts subordinate to him.

24. [Process served under this Chapter to be held to be process within meaning of Code of Civil Procedure.] Repealed by Act XII of 1891.

CHAPTER V. OF THE MODE OF LEVYING FEES.

25. All fees referred to in section 3 or chargeable under this Act shall be collected by stamps.

26. The stamps used to denote any fees chargeable under this Act shall be impressed or adhesive, or partly impressed and partly adhesive, as the Governor-General of India in Council may, by notification in the Gazette of India, from time to time direct.

27. The local Government may, from time to time, make rules for regulating—

- (a) the supply of stamps to be used under this Act,
- (b) the number of stamps to be used for denoting any fee chargeable under this Act,
- (c) the renewal of damaged or soiled stamps, and
- (d) the keeping accounts of all stamps used under this Act:

Provided that in the case of stamps used under section 3 in a High Court, such rules shall be made with the concurrence of the Chief Justice of such Court.

All such rules shall be published in the local official Gazette, and shall thereupon have the force of law.

28. No document which ought to bear a stamp under this Act shall be of any validity unless and until it is properly stamped.

[a] Words and figures repealed by Act XII of 1891 are omitted.

[b] As to power to make rules and prescribe fees for processes in Lower Burma, see Act XI of 1889, s. 89 and 91, in Burma Code, Ed. 1883, p. 531. As to power of Judicial Commissioner, Upper Burma, to make rules and regulate the fees to be paid for civil processes, see Regulation VIII of 1886, s. 88 (2) (a). (For Regulation VIII of 1886, see the revised edition, as modified up to 1st April 1891, published by the Legislative Department.) As to power of the Bombay High Court to prescribe fees for processes issued by Courts constituted under the Bombay Civil Courts Act, 1860, see Act XIV of 1860, s. 42, in Bombay Code, Ed. 1860, p. 121. As to computation of certain fees on applications under s. 95 of the North-Western Provinces Rent Act, 1881, see that section as amended by s. 2 of Act XIV of 1886, in North-Western Provinces Code, Ed. 1886, p. 518.

[c-c] In the Punjab those words are repealed—see Act XVII of 1887, in Punjab Code, Ed. 1888, p. 322.

[d] The reference to Act XI of 1865 is altered in accordance with Act IX of 1887, s. 2 (2) (3) printed, General Acts, 1885-88, Ed. 1889, p. 128.

[e] In the Punjab s. 23 is repealed—see Act XVII of 1887, in Punjab Code, Ed. 1888, p. 322.

But if any such document is through mistake or inadvertence received, filed or used in any Court or office without being properly stamped, the presiding Judge or the head of the office as the case may be, or, in the case of a High Court, any Judge of such Court, may, if he thinks fit, order that such document be stamped as he may direct: and, on such document being stamped accordingly, the same and every proceeding relative thereto shall be as valid as if it had been properly stamped in the first instance.

29. Where any such document is amended in order merely to correct a mistake and to make it conform to the original intention of the parties, it shall not be necessary to impose a fresh stamp.

30. No document requiring a stamp under this Act shall be filed or acted upon in any proceeding in any Court or office until the stamp has been cancelled.

Such officer as the Court or the head of the office may, from time to time, appoint shall, on receiving any such document, forthwith effect such cancellation by punching out the figure-head so as to leave the amount designated on the stamp untouched, and the part removed by punching shall be burnt or otherwise destroyed.

CHAPTER VI. MISCELLANEOUS.

31. 1. Whenever an application or petition containing a complaint or charge of an offence other than an offence for which police officers may arrest without warrant, is presented to a Criminal Court, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay to the complainant the fee paid on such application or petition.

2. In the case mentioned in section 18, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay to the complainant the fee, if any, paid by the latter for the examination.

3. When the complainant has paid fees for serving processes in either of the cases mentioned in the first and second paragraphs of this section, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay such fees to the complainant.

Imposed by the Court.

4. All fees ordered to be repaid under this section may be recovered as if they were fines.

5. [Amendment of Act VIII of 1859 and Act IX of 1869.] Repealed by Act XII of 1891.

32. Whenever the filing or exhibition in a Criminal Court of a document in respect of which the proper fee has not been paid is, in the opinion of the presiding Judge, necessary to prevent a failure of justice, nothing contained in section 4 or section 6 shall be deemed to prohibit such filing or exhibition.

[a] 34. (1) The local Government may, from time to time, make rules for regulating the sale of stamps to be used under this Act, the persons by whom alone such sale is to be conducted, and the duties and remuneration of such persons.

(2) All such rules shall be published in the local official Gazette, and shall thereupon have the force of law.

(3) Any person appointed to sell stamps who disobeys any rule made under this section, and any person not so appointed who sells or offers for sale any stamp, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

35. The Governor-General of India in Council may, from time to time, by notification [b] in the Gazette of India, reduce or remit, in the whole or in any part of British India, all or any of the fees mentioned in the first and second schedules to this Act annexed, and may in like manner cancel or vary such order.

36. Nothing in Chapters II and V of this Act applies to the commission payable to the Accountant General of the High Court at Fort William, or to the fees which any officer of a High Court is allowed to receive in addition to a fixed salary.

SCHEDULE I.—*Ad valorem Fees.*

Number.	Proper Fee.
1. *PLAINT OR MEMORANDUM OF APPEAL (not otherwise provided for in this Act) presented to any Civil or Revenue Court, except those mentioned in Section 3:	
When the amount or value of the subject-matter in dispute does not exceed five rupees	6 Annas.
When such amount or value exceeds five rupees, for every five rupees, or part thereof, in excess of five rupees, up to one hundred rupees ..	6 Annas.
When such amount or value exceeds one hundred rupees, for every ten rupees, or part thereof, in excess of one hundred rupees, up to one thousand rupees	12 Annas.
When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, up to five thousand rupees	5 Rupees.
When such amount or value exceeds five thousand rupees, for every two hundred and fifty rupees, or part thereof, in excess of five thousand rupees, up to ten thousand rupees	10 Rupees.
When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, up to twenty thousand rupees	15 Rupees.
When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, up to thirty thousand rupees	20 Rupees.

[a] This section was substituted for the original s. 34 by Act XII of 1891.

[b] See Notification No. 4850, dated 10th September 1899, in Appendix.

* To ascertain the proper fee leviable on the institution of a suit see the Table annexed to this Schedule.

Number.	Proper Fee.
When such amount or value exceeds thirty thousand rupees, for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, up to fifty thousand rupees .. .. .	..20 Rupees.
When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees .. .. .	..25 Rupees.
Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be three thousand rupees.	
2. *PLAINT in a suit for possession under the Specific Relief Act, 1877, section 2,†	} A fee of one-half the amount prescribed in the foregoing scale.
3. [Repealed by Act VIII. of 1871.]	
4. APPLICATION FOR REVIEW OF JUDGMENT:† if presented on or after the nineteenth day from the date of the decree	} The fee leviable on the plaint or memorandum of appeal.
5. APPLICATION FOR REVIEW OF JUDGMENT:† if presented before the nineteenth day from the date of the decree	
6. COPY OR TRANSLATION OF A JUDGMENT or order not being, or having the force of, a decree :	
When such judgment or order is passed by any Civil Court other than a High Court, or by the Presiding Officer of any Revenue Court or Office or by any other Judicial or Executive Authority,—	
(a)—If the amount or value of the subject-matter is fifty or less than fifty rupees	4 Annas.
(b)—If such amount or value exceeds fifty rupees	8 Annas.
When such judgment or order is passed by a High Court.. .. .	1 Rupee.
7. COPY OF A DECREE OR ORDER having the force of a decree—	
When such decree or order is made by any Civil Court other than a High Court, or by any Revenue Court,—	
(a)—If the amount or value of the subject-matter of the suit wherein such decree or order is made is fifty or less than fifty rupees.. .. .	8 Annas.
(b)—If such amount or value exceeds fifty rupees	1 Rupee.
When such decree or order is made by a High Court	4 Rupees.
8. COPY OF ANY DOCUMENT LIABLE TO STAMP-DUTY under the Indian Stamp Act, 1879,‡ when left by any party to a suit or proceeding in place of the original withdrawn :	
(a)—When the stamp-duty chargeable on the original does not exceed eight annas	} The amount of the duty chargeable on the original.
(b)—In any other case	
9. COPY OF ANY REVENUE OR JUDICIAL PROCEEDING or order not otherwise provided for by this Act, or copy of any account, statement, report or the like taken out of any Civil or Criminal or Revenue Court or Office, or from the Office of any chief officer charged with the executive administration of a division :	8 Annas.
For every three hundred and sixty words or fraction of three hundred and sixty words	8 Annas.
10. [Repealed by Act VIII. of 1890.]	
11. PROBATE OF A WILL OR LETTERS OF ADMINISTRATION with or without Will annexed. { If the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees.	} Two per centum on such amount or value; provided that when, after the grant of a certificate under the Succession Certificate Act, 1839, or any enactment repealed by that Act, or under the Regulation of the Bombay Code No. VIII of 1827,§ in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.
provided that when, after the grant of a certificate under the Succession Certificate Act, 1839, or any enactment repealed by that Act, or under the Regulation of the Bombay Code No. VIII of 1827,§ in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.	
12. CERTIFICATE under the Succession Certificate Act, 1839.—In any case.. .. .	Two per centum on the amount or value of any debt or security specified in the certificate under section 8 of the Act, and three per centum on the amount or value of any debt or security to which the certificate is extended under section 10 of the Act.

* Words repealed by Act XX of 1870 are omitted.

†-† These words were substituted for the original words by Act XII of 1891.

‡-‡ As to application for review of judgment see Act XIV of 1882, section 623. (For Act XIV of 1882 see the revised edition, as modified up to 1st July, 1898, published by the Legislative Department.

§ The reference to Act XVIII of 1839 is altered in accordance with Act I of 1879, section 2, printed, General Acts, 1877-81, Ed. 1884, page 267.

||-|| The articles 11, 12, and 12A here printed were substituted for the original articles 11 and 12 by Act VII of 1883, section 13 (1).

§ Printed, Bombay Code, Ed. 1880, p. 7.

Number.

Proper Fee

NOTE.—(1) The amount of a debt is its amount including interest on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.

(2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and, where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of, the security, or for both purposes, the value of the security is its market value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.

12A. *CERTIFICATE under the Regulation of the Bombay Code No. VIII of 1827†

(1) As regards debts and securities, the same fee as would be payable in respect of a certificate under the Succession Certificate Act, 1889, or in respect of an extension of such a certificate, as the case may be; and

(2) As regards other property in respect of which the certificate is granted, two per centum on so much of the amount or value of such property as exceeds one thousand rupees.

13. ‡APPLICATION to the Chief Court or the Court of the Financial Commissioner of the Punjab for the exercise of its revisional jurisdiction under section 622 of the Code of Civil Procedure.¶

When the amount or value of the subject matter in dispute does not exceed twenty-five Rupees

2 Rupees.

When such amount or value exceeds twenty-five Rupees The fee leviable on a memorandum of appeal.

14. ¶APPLICATION to the Court of the Recorder of Rangoon for the exercise of the revisional jurisdiction of a High Court over the Court of Small Causes of Rangoon under section 622 of the Code of Civil Procedure; or section 25 of the Provincial Small Cause Courts Act, 1887§.

When the amount or value of the subject matter in dispute does not exceed twenty-five Rupees

2 Rupees.

When such amount or value exceeds twenty-five Rupees The fee leviable on a memorandum of appeal.

Table of Rates of ad valorem Fees leviable on the institution of Suits.

When the amount or value of the subject-matter does not exceed	Proper Fee.	When the amount or value of the subject-matter does not exceed	Proper Fee.	When the amount or value of the subject-matter does not exceed	Proper Fee.	When the amount or value of the subject-matter does not exceed	Proper Fee.	When the amount or value of the subject-matter does not exceed	Proper Fee.	When the amount or value of the subject-matter does not exceed	Proper Fee.
Rs. 5	Rs. a. 0 6	Rs. 110	Rs. a. 8 4	Rs. 310	Rs. a. 23 4	Rs. 510	Rs. a. 38 4	Rs. 710	Rs. a. 53 4		
10	0 12	120	9 0	320	24 0	520	39 0	720	54 0		
15	1 2	130	9 12	330	24 12	530	39 12	730	54 12		
20	1 8	140	10 8	340	25 8	540	40 8	740	55 8		
25	1 14	150	11 4	350	26 4	550	41 4	750	56 4		
30	2 4	160	12 0	360	27 0	560	42 0	760	57 0		
35	2 10	170	12 12	370	27 12	570	42 12	770	57 12		
40	3 0	180	13 8	380	28 8	580	43 8	780	58 8		
45	3 6	190	14 4	390	29 4	590	44 4	790	59 4		
50	3 12	200	15 0	400	30 0	600	45 0	800	60 0		
55	4 2	210	15 12	410	30 12	610	45 12	810	60 12		
60	4 8	220	16 8	420	31 8	620	46 8	820	61 8		
65	4 14	230	17 4	430	32 4	630	47 4	830	62 4		
70	5 4	240	18 0	440	33 0	640	48 0	840	63 0		
75	5 10	250	18 12	450	33 12	650	48 12	850	63 12		
80	6 0	260	19 8	460	34 8	660	49 8	860	64 8		
85	6 6	270	20 4	470	35 4	670	50 4	870	65 4		
90	6 12	280	21 0	480	36 0	680	51 0	880	66 0		
95	7 2	290	21 12	490	36 12	690	51 12	890	66 12		
100	7 8	300	22 8	500	37 8	700	52 8	900	67 8		

* The articles 11, 12, and 12A here printed were substituted for the original articles 11 and 12 by Act VII of 1889, s. 13 (1).

† Printed, Bombay Code, Ed. 1880, p. 7.

‡- Inserted by Act XVIII of 1884, s. 71, printed, Punjab Code, Ed. 1888, p. 255.

¶ For Act XIV of 1882, see the revised edition, as modified up to 1st July, 1888, published by the Legislative Department.

§ Inserted by Act XI of 1889, s. 84, printed, Burma Code, Ed. 1889, p. 330.

§ Printed General Acts 1885-88, Ed. 1889, p. 128.

When the amount or value of the subject-matter does not exceed	Proper Fee.	When the amount or value of the subject-matter does not exceed	Proper Fee.	When the amount or value of the subject-matter does not exceed	Proper Fee.	When the amount or value of the subject-matter does not exceed	Proper Fee.	When the amount or value of the subject-matter does not exceed	Proper Fee.
Rs.	Rs. a.	Rs.	Rs. a.	Rs.	Rs. a.	Rs.	Rs. a.	Rs.	Rs. a.
910	68 4	3,800	215 0	12,500	550 0	60,000	1,225 0	2,16,000	2,150 0
920	69 0	3,900	220 0	13,000	565 0	65,000	1,250 0	2,50,000	2,175 0
930	69 12	4,000	225 0	13,500	580 0	70,000	1,275 0	2,55,000	2,200 0
940	70 8	4,100	230 0	14,000	595 0	75,000	1,300 0	2,60,000	2,225 0
950	71 4	4,200	235 0	14,500	610 0	80,000	1,325 0	2,65,000	2,250 0
960	72 0	4,300	240 0	15,000	625 0	85,000	1,350 0	2,70,000	2,275 0
970	72 12	4,400	245 0	15,500	640 0	90,000	1,375 0	2,75,000	2,300 0
980	73 8	4,500	250 0	16,000	655 0	95,000	1,400 0	2,80,000	2,325 0
990	74 4	4,600	255 0	16,500	670 0	1,00,000	1,425 0	2,85,000	2,350 0
1,000	75 0	4,700	260 0	17,000	685 0	1,05,000	1,450 0	2,90,000	2,375 0
1,100	80 0	4,900	265 0	17,500	700 0	1,10,000	1,475 0	2,95,000	2,400 0
1,200	85 0	5,100	270 0	18,000	715 0	1,15,000	1,500 0	3,00,000	2,425 0
1,300	90 0	5,300	275 0	18,500	730 0	1,20,000	1,525 0	3,05,000	2,450 0
1,400	95 0	5,500	285 0	19,000	745 0	1,25,000	1,550 0	3,10,000	2,475 0
1,500	100 0	5,700	295 0	19,500	760 0	1,30,000	1,575 0	3,15,000	2,500 0
1,600	105 0	5,900	305 0	20,000	775 0	1,35,000	1,600 0	3,20,000	2,525 0
1,700	110 0	6,100	315 0	21,000	795 0	1,40,000	1,625 0	3,25,000	2,550 0
1,800	115 0	6,300	325 0	22,000	815 0	1,45,000	1,650 0	3,30,000	2,575 0
1,900	120 0	6,500	335 0	23,000	835 0	1,50,000	1,675 0	3,35,000	2,600 0
2,000	125 0	6,750	345 0	24,000	855 0	1,55,000	1,700 0	3,40,000	2,625 0
2,100	130 0	7,000	355 0	25,000	875 0	1,60,000	1,725 0	3,45,000	2,650 0
2,200	135 0	7,250	365 0	26,000	895 0	1,65,000	1,750 0	3,50,000	2,675 0
2,300	140 0	7,500	375 0	27,000	915 0	1,70,000	1,775 0	3,55,000	2,700 0
2,400	145 0	7,750	385 0	28,000	935 0	1,75,000	1,800 0	3,60,000	2,725 0
2,500	150 0	8,000	395 0	29,000	955 0	1,80,000	1,825 0	3,65,000	2,750 0
2,600	155 0	8,250	405 0	30,000	975 0	1,85,000	1,850 0	3,70,000	2,775 0
2,700	160 0	8,500	415 0	32,000	995 0	1,90,000	1,875 0	3,75,000	2,800 0
2,800	165 0	8,750	425 0	34,000	1,015 0	1,95,000	1,900 0	3,80,000	2,825 0
2,900	170 0	9,000	435 0	36,000	1,035 0	2,00,000	1,925 0	3,85,000	2,850 0
3,000	175 0	9,250	445 0	38,000	1,055 0	2,05,000	1,950 0	3,90,000	2,875 0
3,100	180 0	9,500	455 0	40,000	1,075 0	2,10,000	1,975 0	3,95,000	2,900 0
3,200	185 0	9,750	465 0	42,000	1,095 0	2,15,000	2,000 0	4,00,000	2,925 0
3,300	190 0	10,000	475 0	44,000	1,115 0	2,20,000	2,025 0	4,05,000	2,950 0
3,400	195 0	10,500	490 0	46,000	1,135 0	2,25,000	2,050 0	4,10,000	2,975 0
3,500	200 0	11,000	505 0	48,000	1,155 0	2,30,000	2,075 0	....	3,000 0
3,600	205 0	11,500	520 0	50,000	1,175 0	2,35,000	2,100 0		
3,700	210 0	12,000	535 0	55,000	1,200 0	2,40,000	2,125 0		

SCHEDULE II.

Fixed Fees.

Number.

Proper Fee.

1.—APPLICATION OR PETITION—

- (a)—When presented to any officer of the Customs or Excise Department, or to any Magistrate, by any person having dealings with the Government, and when the subject-matter of such application relates exclusively to those dealings; .. 1 Anna.
- or when presented to any officer of Land Revenue by any person holding temporarily-settled land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement; .. 1 Anna.
- or when presented to any Municipal Commissioner under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement; .. 1 Anna.
- or when presented to any Civil Court other than a principal Civil Court of Original Jurisdiction,* or to any Court of Small Causes constituted under the Provincial Small Cause Courts Act, 1887,† or under the Bengal, North-Western Provinces and Assam Civil Courts Act, 1887, section 25,‡ or to a Collector or other officer of Revenue in relation to any suit or case in which the amount or value of the subject-matter is less than fifty rupees; .. 1 Anna.

* Words repealed by Act XIII of 1889 are omitted.

† The reference to Act XI of 1865 is altered in accordance with Act IX of 1897, s. 2 (3), printed, General Acts, 1885-88, Ed. 1899, p. 128.

‡ The reference to Act XVI of 1863, section 20, is altered in accordance with Act XII of 1887 see Section 2 of that Act.

Number.

Proper Fee.

or when presented to any Civil, Criminal, or Revenue Court or to any Board or executive officer for the purpose of obtaining a copy or translation of any judgment, decree or order passed by such Court, Board, or Officer, or of any other document on record in such Court or office	1 Anna.
(b)—When containing a complaint or charge of any offence other than an offence for which Police officers may, under the Code of Criminal Procedure, 1882,* arrest without warrant, and presented to any Criminal Court;	8 Annas.
or when presented to a Civil, Criminal, or Revenue Court, or to a Collector, or any Revenue officer having jurisdiction equal or subordinate to a Collector, or to any Magistrate in his executive capacity, and not otherwise provided for by this Act;	8 Annas.
or to deposit in Court revenue or rent;	8 Annas.
or for determination by a Court of the amount of compensation to be paid by a landlord to his tenant.. .. .	8 Annas.
(c)—When presented to a Chief Commissioner or other chief controlling Revenue or Executive Authority, or to a Commissioner of Revenue or Circuit, or to any chief officer charged with the executive administration of a Division, and not otherwise provided for by this Act	1 Rupee.
(d)—When presented to a High Court	2 Rupees
2.—APPLICATION FOR LEAVE to sue as a pauper	8 Annas.
3.—APPLICATION FOR LEAVE to appeal as a pauper—	
(a)—When presented to a District Court	1 Rupee.
(b)—When presented to a Commissioner or a High Court	2 Rupees.
4.—PLAINT OR MEMORANDUM OF APPEAL in a suit to obtain possession under Act No. XVI. of 1833,† or‡ the Mamlatdars' Courts Act, 1876;§	8 Annas.
5.—PLAINT OR MEMORANDUM OF APPEAL in a suit to establish or disprove a right of occupancy	8 Annas.
§6.—BAIL-BOND or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1882,¶ or the Code of Civil Procedure**	8 Annas.
7.—UNDERTAKING under section forty-nine of the Indian Divorce Act ††	8 Annas.
8.—[Repealed by Act XII of 1891.]	
9.—[Repealed by Act XII of 1891.]	
10.—MUKHTARNAMA OR WAKALATNAMA.	
When presented for the conduct of any one case—	
(a)—to any Civil or Criminal Court other than a High Court, or to any Revenue Court, or to any Collector or Magistrate, or other executive officer, except such as are mentioned in clauses (b) and (c) of this number	8 Annas.
(b)—to a Commissioner of Revenue, Circuit or Customs, or to any officer charged with the executive administration of a Division, not being the chief Revenue or Executive Authority	1 Rupee.
(c)—to a High Court, Chief Commissioner, Board of Revenue or other chief controlling Revenue or Executive authority	2 Rupees.
11.—MEMORANDUM OF APPEAL when the appeal is not from an order rejecting a plaint, or from a decree or an order having the force of a decree and is presented—	
(a)—to any Civil Court other than a High Court or to any Revenue Court or Executive Officer other than the High Court or chief controlling Revenue or Executive Authority	8 Annas.
(b)—to a High Court or Chief Commissioner, or other Chief Controlling Executive or Revenue Authority	2 Rupees.
12.—CAVEAT	5 Rupees.
13.—APPLICATION under Act No. X. of 1859,†† section twenty-six, or Bengal Act No. VI. of 1862,‡‡ section nine, or Bengal Act No. VIII. of 1869,§§ section thirty-seven	5 Rupees.
14.—PETITION IN A SUIT under the Native Converts' Marriage Dissolution Act, 1866¶¶	5 Rupees.

* The reference to a former Code is altered in accordance with Act X of 1882, s. 3. (For Act X of 1882, see the revised edition, as modified up to 15th December 1888, published by the Legislative Department.

† Printed, Bombay Code, Ed. 1830, p. 50.

‡ These words were substituted for the original words by Act XII of 1891.

§ Printed, Bombay Code, Ed. 1830, p. 545.

¶ This article was substituted for the original article 6, by Act VI of 1889, s. 18 (2).

¶¶ For Act X of 1832, see the revised edition, as modified up to 15th December 1888, published by the Legislative Department. [the Legislative Department.]

** For Act XIV of 1832, see the revised edition, as modified up to 1st July 1888, published by the Legislative Department.

†† Printed, General Acts, 1867-76, Ed. 1887, p. 30.

‡‡ Act X of 1859 was repealed in the Lower Provinces by Act VIII of 1885 and Bengal Act I of 1879; in the N.-W. P. by Act XVIII of 1873 and in the Central Provinces by Act IX of 1883.

§§ Bengal Act VI of 1862 was repealed by Act VII of 1885 and Ben. Act I of 1879.

¶¶ Bengal Act VIII of 1869 was repealed by Act VIII of 1885.

¶¶ Printed, General Acts, 1834-66, Ed. 1887, p. 563.

Number.	Proper Fee.
15.—PLAINT OR MEMORANDUM OF APPEAL in a suit to obtain possession of a wife	5 Rupees.
16.—[Repealed by Act VI of 1889, s. 18 (1).]	
17.—PLAINT OR MEMORANDUM OF APPEAL in each of the following suits:—	10 Rupees.
i. to alter or set aside a summary decision or order of any of the Civil Courts not established by Letters Patent or of any Revenue Court;	
ii. to alter or cancel any entry in a register of the names of proprietors of revenue-paying estates;	
iii. to obtain a declaratory decree where no consequential relief is prayed;	
iv. to set aside an award;	
v. to set aside an adoption;	
vi. every other suit where it is not possible to estimate at a money value the subject-matter in dispute, and which is not otherwise provided for by this Act.	
18.—APPLICATION under section 523 of the Code of Civil Procedure*	10 Rupees
19.—AGREEMENT under section 527 of the same Code*	10 Rupees.
20.—EVERY PETITION under the Indian Divorce Act† except petitions under section forty-four of the same Act, and every memorandum of appeal under section fifty-five of the same Act..	20 Rupees.
21.—PLAINT OR MEMORANDUM OF APPEAL under the Parsi Marriage and Divorce Act, 1865 (¶)	20 Rupees .

SCHEDULE III.

ENACTMENTS REPEALED.

[Repealed by Act XIV of 1870.]

ACT No. VI of 1889.

PROBATE AND ADMINISTRATION.

An Act to amend the Indian Succession Act, 1865, the Probate and Administration Act, 1881, the Court-fees Act, 1870, and the Indian Stamp Act, 1879, and to make provision with respect to certain other matters.

Whereas it is expedient to amend the Indian Succession Act, 1865, the Probate and Administration Act, 1881, the Court-fees Act, 1870, and the Indian Stamp Act, 1879, and to make provision with respect to certain other matters; It is hereby enacted as follows:—

1. (1) This Act may be called the Probate and Administration Act, 1889.
- (2) It applies to the whole of British India (inclusive of Upper Burma, except the Shan States); and
- (3) It shall come into force at once.

Indian Succession Act, 1865.

2. After the 14th clause of the *explanation* to section 234 of the Indian Succession Act, 1865, the following shall be added, namely:—

“5th, that the person to whom the grant was made has wilfully and without reasonable cause omitted to exhibit an inventory or account in accordance with the provisions of Part XXXIV of this Act or has exhibited under that Part an inventory or account which is untrue in a material respect.”

3. In section 244 of the same Act, for the words “and that the petitioner is the executor therein named” the following shall be substituted, namely:—

“the amount of assets which are likely to come to the petitioner’s hands, and
“that the petitioner is the executor named in the will.”

4. For the last forty-two words of section 254 of the same Act the following shall be substituted, namely:—

“he having undertaken to administer the same, and to make a full and true inventory of the said property and credits and exhibit the same in this Court within six months from the date of this grant or within such further time as the Court may from time to time appoint, and also to render to this Court a true account of the said property and credits within one year from the same date or within such further time as the Court may from time to time appoint.”

5. For the last forty-five words of section 255 of the same Act the following shall be substituted, namely:—

“he having undertaken to administer the same, and to make a full and true inventory of the said property and credits and exhibit the same in this Court within six months from the date of this grant or within such further time as the Court may from time to time appoint, and also to render to this Court a true account of the said property and credits within one year from the same date or within such further time as the Court may from time to time appoint.”

6. In section 256 of the same Act, for the words “Every person to whom any grant of administration is committed” the words “Every person to whom any grant of letters of administration is committed” shall be substituted.

*. The references to sections 326 and 323 respectively to Act VIII of 1859, are altered in accordance with Act XIV of 1882. Sec s. 3 of that Act. (For Act XIV of 1882 see the revised edition, as modified up to 1 July 1884, published by the Legislative Department).

† Printed, General Acts, 1867-76, Ed. 1887, p. 30.

‡ Printed, General Acts, 1834-66, Ed. 1887, p. 520.

7. For section 277 of the same Act the following shall be substituted, namely :—

" 277. (1) An executor or administrator shall, within six months from the grant of probate or letters of administration, or within such further time as the Court which granted the probate or letters, may from time to time appoint, exhibit in that Court an inventory containing a full and true estimate of all the property in possession, and all the credits, and also all the debts owing by any person to which the executor or administrator is entitled in that character, and shall in like manner, within one year from the grant or within such further time as the said Court may from time to time appoint, exhibit an account of the estate, showing the assets which have come to his hands and the manner in which they have been applied or disposed of.

" (2) The High Court may from time to time prescribe the form in which an inventory or account under this section is to be exhibited.

" (3) If an executor or administrator, on being required by the Court to exhibit an inventory or account under this section, intentionally omits to comply with the requisition, he shall be deemed to have committed an offence under section 178 of the Indian Penal Code.

" (4) The exhibition of an intentionally false inventory or account under this section shall be deemed to be an offence under section 193 of that Code."

8. In section 277A of the same Act, for the words "it is sought to obtain a grant" the words "a grant has been made," and for the words and figures "the person applying for administration after the first day of April 1875," the word "administrator" shall be substituted.

9. (1) In section 283 of the same Act, for the words "the country in which he was domiciled" the words "British India" shall be substituted.

(2) The *illustration* to the same section is hereby repealed.

10. To the same Act the following shall be added, namely :—

" 333. (1) When a grant of probate or letters of administration is revoked or annulled under this Act, the person to whom the grant was made shall forthwith deliver up the probate or letters to the Court which made the grant.

" (2) If such person wilfully and without reasonable cause omits so to deliver up the probate or letters, he shall be punished with fine which may extend to one thousand rupees, or with imprisonment of either description for a term which may extend to three months, or with both."

Probate and Administration Act, 1881.

11. After the 4th clause of the *explanation* to section 50 of the Probate and Administration Act, 1881, the following shall be added, namely :—

" 5th, that the person to whom the grant was made has wilfully and without reasonable cause omitted to exhibit an inventory or account in accordance with the provisions of Chapter VII of this Act, or has exhibited under that Chapter an inventory or account which is untrue in a material respect."

12. For the portion of section 76 of the same Act beginning with the words "he having undertaken to administer the same" and ending with the words "within one year from the same date" the following shall be substituted, namely :—

" he having undertaken to administer the same and to make a full and true inventory of the said property and credits and exhibit the same in this Court within six months from the date of this grant or within such further time as the Court may from time to time appoint, and also to render to this Court a true account of the said property and credits within one year from the same date or within such further time as the Court may from time to time appoint.

13. For the portion of section 77 of the same Act beginning with the words "he having undertaken to administer the same" and ending with the words "within one year from the same date" the following shall be substituted, namely :—

" he having undertaken to administer the same, and to make a full and true inventory of the said property and credits and exhibit the same in this Court within six months from the date of this grant or within such further time as the Court may from time to time appoint, and also to render to this Court a true account of the said property and credits within one year from the same date or within such further time as the Court may from time to time appoint."

14. For section 90 of the same Act the following shall be substituted, namely :—

" 90. (1) An executor or administrator has, subject to the provisions of this section, power to dispose, as he thinks fit, of all or any of the property for the time being vested in him under section 4.

" (2) The power of an executor to dispose of immoveable property so vested in him is subject to any restriction which may be imposed in this behalf by the will appointing him, unless probate has been granted to him and the Court which granted the probate permits him by an order in writing, notwithstanding the restriction, to dispose of any immoveable property specified in the order in a manner permitted by the order.

" (3) An administrator may not, without the previous permission of the Court by which the letters of administration were granted,—

(a) mortgage, charge or transfer by sale, gift, exchange or otherwise any immoveable property for the time being vested in him under section 4, or

(b) lease any such property for a term exceeding five years.

" (4) A disposal of property by an executor or administrator in contravention of sub-section (2) or sub-section (3), as the case may be, is voidable at the instance of any other person interested in the property.

" (5) Before any probate or letters of administration is or are granted under this Act there shall be endorsed thereon or annexed thereto a copy of sub-sections (1), (2) and (4), or of sub-sections (1), (3) and (4), as the case may be.

" (6) A probate or letters of administration shall not be rendered invalid by reason of the endorsement or annexure required by the last foregoing sub-section not having been made thereon or attached thereto, nor shall the absence of such an endorsement or annexure authorize an executor or administrator to act otherwise than in accordance with the provisions of this section."

15. For section 98 of the same Act the following shall be substituted, namely :—

"98. (1) An executor or administrator shall, within six months from the grant of probate or letters of administration, or within such further time as the Court which granted the probate or letters may from time to time appoint, exhibit in that Court an inventory containing a full and true estimate of all the property in possession, and all the credits, and also all the debts owing by any person to which the executor or administrator is entitled in that character, and shall in like manner, within one year from the grant or within such further time as the said Court may from time to time appoint, exhibit an account of the estate, showing the assets which have come to his hands and the manner in which they have been applied or disposed of.

"(2) The High Court may from time to time prescribe the form in which an inventory or account under this section is to be exhibited.

"(3) If an executor or administrator, on being required by the Court to exhibit an inventory or account under this section, intentionally omits to comply with the requisition, he shall be deemed to have committed an offence under section 176 of the Indian Penal Code.

"(4) The exhibition of an intentionally false inventory or account under this section shall be deemed to be an offence under section 193 of that Code.

16. In section 99 of the same Act for the words "it is sought to obtain a grant" the words "a grant has been made," and for the words "the person applying for administration," the word "administrator," shall be substituted.

17. To the same Act the following shall be added, namely :—

"157. (1) When a grant of probate or letters of administration is revoked or annulled under this Act, the person to whom the grant was made shall forthwith deliver up the probate or letters to the Court which made the grant.

"(2) If such person wilfully and without sufficient cause omits so to deliver up the probate or letters, he shall be punished with fine which may extend to one thousand rupees, or with imprisonment which may extend to three months, or with both."

Court-fees Act, 1870, and Indian Stamp Act, 1879.

18. (1) Article 16 (Administration-bond) of the second schedule to the Court-fees Act, 1870, is hereby repealed.

(2) In article 6 of the second schedule to the Court-fees Act, 1870, for the words "Bail-bond or other instrument of obligation not otherwise provided for by this Act, when given by the direction of any Court or executive authority" the following words shall be substituted, namely :—

"Bail-bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1882, or the Code of Civil Procedure."

(3) In article 2 of the first schedule to the Indian Stamp Act, 1879, after the words "Administration-bond" the following shall be added, namely :—

"including a bond given under section 256 of the Indian Succession Act, 1885, section 6 of the Government Savings Banks Act, 1873, section 78 of the Probate and Administration Act, 1881, or section 9 or section 10 of the Succession Certificate Act, 1889."

(4) In article 13 of the first schedule to the Indian Stamp Act, 1879, after the words "not otherwise provided for by this Act" there shall be added the words "or by the Court-fees Act, 1870."

Miscellaneous.

19. Notwithstanding anything in section 90 of the Probate and Administration Act, 1881, a disposal of property by an executor or administrator who was appointed before the commencement of this Act, and to whom the provisions of that section were applicable, shall not be void by reason only that the consent of the Court to the disposal of the property was not obtained.

20. (1) Any penalty or forfeiture under section 19G or section 19H of the Court-fees Act, 1870, may, on the certificate of the Chief Controlling Revenue authority, be recovered from the executor or administrator as if it were an arrear of land revenue by any Collector in any part of British India.

(2) The chief controlling revenue authority may remit the whole or any part of any such penalty or forfeiture, or any part of any further penalty payable under section 19E of the said Act.

21. The following portion of section 7, clause (3), of the Act of the Lieutenant-Governor of Bengal in Council No. VII of 1880, entitled the Public Demands Recovery Act, 1880, namely :—

"or in the following sections and portions of the following Act passed by the Governor-General in Council, that is to say, in Act VII of 1870, 'the Court-fees Act,' sections 199G, 19H," is hereby repealed.

SCHEDULES OF THE STAMP ACT.

SCHEDULE I.

DESCRIPTION OF INSTRUMENT.

PROPER STAMP-DUTY.

1. Acknowledgment of a debt exceeding twenty rupees in amount or value, written or signed by or on behalf of a debtor in order to supply evidence of such debt in any book (other than a bank's pass-book), or on a separate piece of paper when such book or paper is left in the creditor's possession One Anna.
2. Administration-bond, including a bond given under sec. 256 of the Indian Succession Act, 1885; sec. 6 of the Govt. Savings Banks Act, 1873; sec. 28 of the Probate and Administration Act, 1881; or sec. 9 or sec. 10 of the Succession Certificate Act, 1889 The same duty as a Security Bond (No. 14).
3. Adoption-deed—see Instrument, No. 38.
4. Affidavit or declaration in writing on oath or affirmation made before a person authorised by law to administer an oath One Rupee.
See Exemptions, Schedule II. (No. 1).

DESCRIPTION OF INSTRUMENT.		PROPER STAMP-DUTY.
4. Agreement to lease		The same duty as a Lease (No. 39).
5. Agreement or Memorandum of an Agreement—		
(a) If relating to the sale of any Government security, share in a Company or Association, or Bill of Exchange		One Anna.
(b) Whereby the owner or occupier of land in a village in the Bombay Presidency agrees to relinquish his rights therein to the Government, and to accept rights in other land in exchange for the rights so relinquished		Four Annas.
(c) If not otherwise provided for by this Act		Eight Annas.
See Exemptions, Schedule II. (No. 2).		
6. Appointment, in execution of a power, whether of trustees or of property moveable or immovable, where made by any writing not being a will		Fifteen Rupees.
7. Appraisal or valuation made otherwise than under an order of the Court in the course of a suit		The same duty as an Award (No. 10).
See Exemptions, Schedule II. (Nos. 3 and 4).		
8. Apprenticeship-deed—see Instrument, No. 31.		
9. Articles of Association of a Company		Twenty-five Rupees.
9. Articles of Clerkship or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an Attorney in any High Court ..		Two hundred and fifty Rupees.
Assignment—see Conveyance No. 21 and Transfer No. 60.		
Authority to adopt—see Instrument, No. 38.		
10. Award, that is to say, any decision in writing by an arbitrator or umpire on a reference made otherwise than by an order of the Court in the course of a suit—		
(a) Where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000 ..		The same duty as a Bond (No. 13) for such amount.
(b) In any other case		Five Rupees.
See Exemptions, Schedule II. (No. 6).		
11. Bill of Exchange or Promissory Note not being a cheque, bond, bank-note or currency note—		
(a) When payable on demand and the amount exceeds Rs. 20.....		One Anna.
(b) When payable otherwise than on demand, but not more than one year after date or sight :		
		If drawn in set of
		If drawn singly. 2 3
		Rs. a. Rs. a. Rs. a.
If the amount of the bill or note does not exceed Rs. 200	0 2	0 1 0 1
If it exceeds 200 and does not exceed Rs. 400.....	0 4	0 2 0 2
Ditto 400 ditto „ 600.....	0 6	0 3 0 2
Ditto 600 ditto „ 1,000.....	0 10	0 5 0 4
Ditto 1,000 ditto „ 1,200.....	0 12	0 6 0 4
Ditto 1,200 ditto „ 1,600.....	1 0	0 8 0 6
Ditto 1,600 ditto „ 2,500.....	1 8	0 12 0 8
For every Rs. 2,500 or part thereof in excess of Rs. 2,500 up to Rs. 10,000	1 8	0 12 0 8
For every Rs. 5,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000	3 0	1 8 1 0
And for every Rs. 10,000 or part thereof in excess of Rs. 30,000 ..	6 0	3 0 2 0
(c) When payable at more than one year after date or sight		The same duty as a Bond (No. 13) for the amount of such bill or note.
12. Bill of Lading.....		Four Annas.
See Exemptions, Schedule II. (No. 7).		
If a Bill of Lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.		
13. Bond (not otherwise provided for by this Act or by the Court Fees Act, 1870)—		
See Administration-Bond (No. 2), Customs-Bond (No. 24), Indemnity-Bond (No. 28), Security-Bond (No. 14).		
When the amount or value secured does not exceed Rs. 10		Two Annas.
When such amount or value exceeds Rs. 10 but does not exceed Rs. 50.		Four Annas.
When such amount or value exceeds Rs. 50 but does not exceed Rs. 100		Eight Annas.
And for every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000		Eight Annas.
And for every Rs. 500 or part thereof in excess of Rs. 1,000		Two Rupees Eight Annas.
See Exemptions, Schedule II. (No. 8).		
14. Bond or Mortgage-deed, executed by way of security for the due execution of an office, or to account for money received by virtue thereof—		
(a) When the amount secured does not exceed Rs. 1,000		The same duty as a Bond (No. 13).
(b) In any other case		Five Rupees.
See Exemptions, Schedule II. (Nos. 8 and 12).		

- | DESCRIPTION OF INSTRUMENT. | PROPER STAMP-DUTY. |
|--|---|
| 15. Bottomry-bond , that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.. | The same duty as a Bond (No. 13). |
| 16. Certificate of Sale , granted to the purchaser of any property sold by public auction, by a Civil or Revenue Court, or Collector or other Revenue-officer..... | The same duty as Conveyance (No. 21) for a consideration equal to the amount of the purchase-money. |
| 17. Certificate or other Document evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any Company or Association, or to become proprietor of shares, scrip or stock in or of any Company or Association..... | One Anna. |
| 18. Charter-party , that is to say, any instrument (except an agreement for the hire of a tug steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer. | One Rupee. |
| 19. Cheque , for an amount exceeding twenty rupees | One Anna. |
| 20. Composition-deed , that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors | Ten Rupees. |
| 21. Conveyance , not being a Transfer mentioned in No. 60—
When the amount of the consideration for such conveyance as set forth therein does not exceed Rs. 50. | Eight Annas. |
| When it exceeds Rs. 50 but does not exceed Rs. 100 | One Rupee. |
| For every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000 | One Rupee. |
| And for every Rs. 500 or part thereof in excess of Rs. 1,000..... | Five Rupees. |
| See Exemptions, Schedule II. (Nos. 5 and 17). | |
| Co-partnership —see Instrument, No. 32. | |
| 22. Copy or Extract certified to be a true copy or extract by, or by order of, any public officer and not chargeable under the law for the time being in force relating to Court-fees—
(a) If the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee | Eight Annas. |
| (b) In any other case | One Rupee. |
| See Exemptions, Schedule II. (Nos. 9 and 10). | |
| 23. Counterpart or Duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid—
(a) If the duty with which the original instrument is chargeable does not exceed one rupee..... | The same duty as is payable on the original. |
| (b) In any other case..... | One Rupee |
| 24. Customs-bond | The same duty as a Security-bond (No. 14). |
| 25. Declaration of any Trust of or concerning any property when made by any writing not being a will | Fifteen Rupees. |
| 26. Delivery-order in respect of Goods , that is to say, any instrument entitling any person therein named, or his assigns, or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees | One Anna. |
| Deposit of Title-deeds —see Instrument, No. 29. | |
| Dissolution of Partnership —see Instrument, No. 23. | |
| Duplicate —see Counterpart, No. 23. | |
| 27. Entry as an Advocate, Vakil, or Attorney on the Roll of any High Court in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioners Act, 1884—
In the case of an Advocate or Vakil | Five hundred Rs. |
| In the case of an Attorney | Two hundred and fifty Rupees. |
| See Exemption, Schedule II. (No. 11). | |
| Exchange —see Instrument, No. 35. | |
| Extract —see Copy, No. 22. | |
| Further Charge —see Instrument, No. 30. | |
| Gift —see Instrument, No. 36. | |
| 28. Indemnity-bond | The same duty as a Security-bond (No. 14). |
| Inspectorship-deed —see Composition-deed, No. 20. | |
| 29. Instrument evidencing an Agreement to secure the Repayment of a Loan made upon the deposit of Title-deeds or other valuable security, or upon the hypothecation of moveable property—
(a) When such loan is repayable more than three months but not more than one year from the date of such instrument. | The same duty as a Bill of Exchange (No. 11 (b)) for the amount secured. |

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY
(b) When such loan is repayable not more than three months from the date of such instrument	Half the duty payable on a Bill of Exchange (No. 11 [2]) for the amount secured.
30. Instrument imposing a Further Charge on Mortgaged Property—	
(a) When the original mortgage is one of the description referred to in No. 44, clause (a), of this schedule	The same duty as a Conveyance (No. 21) for a consideration equal to the amount secured by such instrument.
(b) When such mortgage is one of the description referred to in No. 44, clause (b), of this schedule	The same duty as a Bond (No. 13) for the amount secured by such instrument.
31. Instrument of Apprenticeship, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, except Articles of Clerkship (No. 9 of this schedule)	Five Rupees.
See Exemptions, Schedule II. (No. 12 [c])	
32. Instrument of Co-partnership	Ten Rupees.
33. Instrument of Dissolution of Partnership	Five Rupees.
34. Instrument of Divorce, that is to say, any instrument by which any person effects the dissolution of his marriage	One Rupee.
35. Instrument of Exchange of any property	The same duty as a Conveyance (No. 21) for a consideration equal to the value of the property of greater value as set forth in such instrument.
36. Instrument of Gift (other than a Settlement or Will)	The same duty as a Conveyance (No. 21) for a consideration equal to the value of the property as set forth in such instrument.
37. Instrument of Partition	The same duty as a Bond (No. 13) for the amount of the value of the property divided as set forth in such instrument.
38. Instrument (other than a Will) conferring or purporting to confer an authority to adopt	Ten Rupees.
Insurance—see Policy, No. 49.	
39. Lease—see Agreement to lease (No. 4).	
See Exemptions, Schedule II. (No. 18).	
(a) Where by such lease the rent is fixed and no premium is paid or delivered and such lease purports to be for a term of less than one year	The same duty as a Bond (No. 13) for the whole amount payable or deliverable under such lease.
of not less than one year but not more than three years	The same duty as a
exceeding three years	Bond (No. 13) for the average annual rent reserved.
(b) Where by such lease the rent is fixed and no premium is paid or delivered, and such lease does not purport to be for any definite term	The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(c) Where the lease is granted for a fine or premium and where no rent is reserved	The same duty as a
(d) Where the lease is granted for a fine or premium in addition to rent reserved	Conveyance (No. 21) for a consideration equal to the amount or value of such fine or premium as set forth in the lease.
Provided that when an agreement to lease is stamped with the <i>ad valorem</i> stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.	
40. Letter of Allotment of Shares in any Company, or proposed Company, or in respect of any loan to be raised by any Company or proposed Company	One Anna.
41. Letter of Credit, that is to say, any instrument by which one person authorises another to give credit to the person in whose favour it is drawn	One Anna.

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
42. Letter of License, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion	Ten Rupees.
43. Memorandum of Association of a Company	Fifteen Rupees.
44. Mortgage-deed not provided for by No. 14, No. 15, No. 29 or No. 56 of this Schedule—	
(a) When at the time of execution possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given	The same duty as a Conveyance (No. 21) for a consideration equal to the amount secured by such deed.
(b) When at the time of execution possession is not given or agreed to be given as aforesaid	The same duty as a Bond (No. 18) for the amount secured by such deed.
See Exemptions, Schedule II, No. 12 and No. 14 (b).	
45. Notarial Act, that is to say, any instrument, endorsement, note, attestation, certificate, or entry made or signed by a Notary Public in the execution of duties of his office, or by any other person lawfully acting as a Notary Public	One Rupee.
46. Note or Memorandum sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal of any goods, stock or marketable security exceeding in value twenty rupees	One Anna.
47. Note of Protest by the Master of a Ship	Eight Annas.
Partition—See Instrument, No. 37.	
Partnership—See Instrument, Nos. 32 and 33.	
48. Repealed by Act V of 1888.	
49. Policy of Insurance.—See Exemption, Schedule II, No. 14 (a).	
(a) In the case of Sea Insurance—	
(1) For or upon any voyage—	
(i) Where the premium or consideration does not exceed the rate of two annas or one-eighth per centum of the amount insured by the policy	As.
(ii) In any other case in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy	1
(2) For time—	
(iii) In respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy	
Where the insurance shall be made for any time exceeding six months	2
Where the insurance shall be made for any time exceeding six months and not exceeding twelve months ..	4
(b) In the case of Fire Insurance—	
i. In respect of an original policy for a month or any shorter term—	
When the amount insured does not exceed Rs. 1,000 ..	2
And for every further sum of Rs. 1,000 or part thereof in excess of Rs. 1,000	2
ii. In respect of an original policy for more than one month, but not more than three months—	
When the amount insured does not exceed Rs. 1,000 ..	3
And for every further sum of Rs. 1,000 or part thereof in excess of Rs. 1,000	3
iii. In respect of an original policy for more than three months but not more than six months—	
When the amount insured does not exceed Rs. 1,000 ..	4
And for every further sum of Rs. 1,000 or part thereof in excess of Rs. 1,000	4
iv. In respect of an original policy for a longer term than six months—	
When the amount insured does not exceed Rs. 1,000 ..	6
And for every further sum of Rs. 1,000 or part thereof in excess of Rs. 1,000	6
v. In respect of renewing for the purpose of keeping in force a policy which has been granted for six months or any shorter term and in respect of which, and of the previous renewal whereof (if any), there has not already been paid the duty which would have been chargeable if the policy had originally been granted for a longer term than six months	The same duty as would be payable in respect of an original policy for the amount and term to which the renewal extends; or the excess of the duty which would have been chargeable if the policy had originally been granted for a longer term than six months, over the duty already paid in respect of the policy, and of the previous renewal thereof (if any) whichever is the smaller sum.

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	
	If drawn singly.	If drawn in duplicate for each part.
(c) In the case of any other Insurance except such a re-assurance as is described in division (d) of this article— When the amount insured does not exceed Rs. 1,000 And for every further sum of Rs. 1,000 or part thereof in excess of Rs. 1,000	As. 6 6	As. 3 3
(d) In the case of a re-insurance by an Insurance Company which has granted a policy of sea insurance or a policy of insurance against loss by fire with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby		Re. 1
50. Powers-of-Attorney, not being a Proxy chargeable under No. 51—		
(a) When executed for the sole purpose of procuring the presentation of one or more documents for registration in relation to a single transaction		Eight Annas.
(b) When authorising one person or more to act in a single transaction other than that mentioned in (a)		One Rupee.
(c) When authorising not more than five persons to act jointly and severally in more than one transaction or generally		Five Rupees.
(d) When authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally		Ten Rupees.
(e) In any other case		One Rupee for each person authorised.
<i>Explanation.</i> —For the purposes of this number more persons than one when belonging to the same firm shall be deemed to be one person.		
<i>Promissory Note.</i> —See Bill of Exchange, No. 11.		
<i>Protest</i> , that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.—See Notarial Act, No. 45.		
<i>Protest by the Master of a Ship</i> , that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.—See Notarial Act, No. 45.		
51. Proxy empowering any person to vote at any one meeting of—		
(a) Members of a Company whose stock or funds is or are divided into shares and transferable		One Anna.
(b) Municipal Commissioners		One Anna.
(c) Proprietors, Members or Contributors to the funds of any Institution		One Anna.
52. Receipt for any money or other property the amount or value of which exceeds Twenty Rupees		One Anna. See Exemptions, Schedule II. (No. 15).
53. Reconveyance of Mortgaged Property—		
(a) If the consideration for which the property was mortgaged does not exceed Rs. 1,000		The same duty as a Conveyance (No. 21) for the amount of such consideration as set forth in the reconveyance.
(b) In any other case		Ten Rupees.
54. Release, that is to say, any instrument whereby a person renounces a claim upon another person or against any specified property—		
(a) If the amount or value of the claim does not exceed Rs. 1,000. The same duty as a Bond (No. 13) for such amount or value as set forth in the release.		
(b) In any other case		Five Rupees.
55. Respondentia Bond, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination		The same duty as a Bond (No. 13).
56. Revocation of any Trust of or concerning any property by any instrument other than a will		Ten Rupees.
57. Settlement		The same duty as a Bond (No. 13) for a sum equal to the amount or value of the property settled as set forth in such settlement.
Shipping-order for or relating to the conveyance of goods on board of any vessel		One Anna.
Specification—see Petition, No. 48.		

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
59. Surrender or Lease — See Exemption, Schedule II. (No. 16).	
(a) When the duty with which the lease is chargeable does not exceed five rupees,.....	The duty with which such lease is chargeable.
(b) In any other case.....	Five Rupees.
60. Transfer —see Exemption, Schedule II. (No. 17).	
(a) Of shares in a Company or Association	One-quarter of the duty payable on a Conveyance (No. 21).
(b) Of any interest secured by a Bond, Lease, Mortgage-deed or Policy of Insurance—	
1. If the duty on such Bond, Lease, Mortgage-deed or Policy does not exceed five rupees	The duty with which such Bond, Lease, Mortgage-deed or Policy of Insurance is chargeable.
In any other case	Five Rupees.
(c) Of any property under the Administrator-General's Act, 1871, section 31	Ten Rupees.
(d) Of any trust-property from one trustee to another trustee without consideration	Five Rupees.
Trust —see Declaration, No. 25; Revocation, No. 56.	
Valuation —see Appraisement, No. 7.	
61. Warrant for goods , that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be	Four Annas.

SCHEDULE II.

INSTRUMENTS EXEMPTED FROM STAMP-DUTY.

- Affidavit or declaration in writing when made—
 - as a condition of enlistment under the Indian Articles of War ;
 - for the immediate purpose of being filed or used in any Court or before the officer of any Court ; or
 - for the sole purpose of enabling any person to receive any pension or charitable allowance.
- Agreement or memorandum of agreement—
 - for or relating to the sale of goods or merchandise exclusively, not being a note or memorandum chargeable under No. 46 of Schedule I ;
 - (repealed by Act XII. of 1891) ;
 - made by ryots for the cultivation of the poppy for Government ;
 - made in the form of tenders to the Government of India for or relating to any loan ;
 - (repealed by Act XII. of 1891) ;
 - made under the European Vagrancy Act, 1874, section 17.
- Appraisement or valuation made for the information of one party only and not being in any manner obligatory between parties either by agreement or operation of law.
- Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.
- Assignment of copyright by entry made under Act No. XX. of 1847, section 5.
- Award under Bombay Act VI. of 1873, section 81, or Bombay Act III. of 1874, section 18.
- Bill of lading when the goods therein described are received at a place within the limits of any port as defined under the Indian Ports Act, 1889, and are to be delivered at another place within the limits of the same port.
- Bond when executed by—
 - the sureties of midlemen (dambardars or khattadars) taking advances for the cultivation of the poppy for Government ;
 - headmen nominated under rules framed in accordance with Bengal Act III. of 1876, section 99, for the due performance of their duties under that Act ;
 - any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.
- Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.
- (Repealed by Act XII. of 1891.)
- Entry—
 - of an advocate, vakil or attorney on the roll of any High Court, when he has previously been enrolled in a High Court.
 - (Repealed by Act XII. of 1891.)

12. Instruments—

- (a) executed by persons taking advances under the Land Improvement Loans Act, 1883, or by their sureties, as security for the repayment of such advances;
- (b) executed by officers of Government or their sureties to secure the due execution of an office, or the due accounting for money received by virtue thereof;
- (c) of apprenticeship executed by a Magistrate under Act XIX. of 1850, or by which a person is apprenticed by or at the charge of any public charity.

13. Leases and Counterparts—

- (a) Leases of fisheries granted under the Burma Fisheries Act, 1875;
- (b) Lease executed in the case of a cultivator without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees;
- (c) Counterpart of any lease granted to a cultivator.

14. Letter—

- (a) of cover or engagement to issue a policy of insurance:
Provided that, unless such letter or engagement bear the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.
- (b) of hypothecation accompanying a bill of exchange.

15. Receipt—

- (a) endorsed on or contained in any instrument duly stamped or exempted under this Schedule, No. 18, acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal-money, interest or annuity, or other periodical payment thereby secured;
- (b) for any payment of money without consideration;
- (c) for any payment of rent by a cultivator on account of land assessed to Government revenue, or (in the Presidencies of Fort St. George and Bombay) of inam lands;
- (d) for pay by non-commissioned officers or soldiers of Her Majesty's Army, or Her Majesty's Indian Army, when serving in such capacity;
- (e) for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned officers or soldiers, and not serving the Government in any other capacity;
- (f) given by holders of family-certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned officer or soldier of either of the said armies and serving in such capacity;
- (g) given by a headman or lambardar for land-revenue or taxes collected by him;
- (h) given for money or securities for money deposited in the hands of any banker to be accounted for:

Provided the same be not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for;

Provided also that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share, of or in any Company or Association or proposed or intended Company or Association.

16. Surrender of lease when such lease is exempted from duty.

17. Transfers by endorsement—

- (a) of a bill of exchange, cheque or promissory note;
- (b) of a bill of lading;
- (c) of a policy of insurance;
- (d) of mortgages of rates and taxes authorised by any Act for the time being in force in British India;
- (e) of securities of the Government of India.
- (f) of a warrant for goods (No. 61 of Schedule I).

General Exemption.

- 18. Any instrument executed by, or on behalf of, or in favour of Government in cases where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument.

SCHEDULE III.

ACTS REPEALED.

Repealed by Act XII. of 1891.

APPENDIX No. I.

REDUCTION AND REMISSIONS OF STAMP DUTIES.

Under section 8 of the Indian Stamp Act, I of 1879, it is hereby notified that in exercise of the power to reduce or remit, whether prospectively or retrospectively, in the whole or any part of British India, the duties with which (a) any instruments, or (b) any particular class of instruments, or (c) any of the instruments belonging to such class, or (d) any instruments when executed by or in favour of any particular class of persons, or by or in favour of any members of such class, are chargeable, the Governor-General in Council has been pleased—

(1) to direct that the duties chargeable on the instruments specified in the first column of the first schedule to this notification shall be reduced to the amounts respectively indicated in the second column of that schedule, and

(2) to remit the duties chargeable on the instruments specified in the second schedule to this notification.

II.—All previous notifications under section 8 of the Indian Stamp Act, I of 1879, are hereby cancelled, but not so as to affect that past operation.

THE FIRST SCHEDULE.

Instruments on which Stamp-duty is reduced.

1	2
Description of Instrument.	Proper Stamp-duty.
1. <i>Agreement</i> executed for service or for performance of work in a coffee plantation in the Madras Presidency, Coorg or Mysore, when the advance given under the agreement does not exceed twenty rupees.	One anna.
2. <i>Charter party</i> containing a clause as to the payment of compensation in case of breach of the contract evidenced thereby.	One rupee.
3. <i>Instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop</i> , whether the crop is or is not in existence at the time of the mortgage. <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> (a) When the loan is repayable not more than three months from the date of the instrument. (b) when the loan is repayable more than three months, but not more than one year, from the date of the instrument. </div>	Half the duty chargeable under the Indian Stamp Act I of 1879, Schedule I, Article 11 (b), on a Bill of Exchange for the amount secured. The same duty as that chargeable under the Indian Stamp Act, I of 1879, Schedule I, Article 11 (b), on a Bill of Exchange for the amount secured.
4. <i>Instrument of gift</i> of shares in a Company or Association.	The same duty as that chargeable under the Indian Stamp Act, I of 1879, Schedule I, Article 60 (a), on a transfer of shares for a consideration equal to their value, as set forth in the instrument of gift. Not to exceed the amount chargeable on a valuation of the land at five times the annual revenue.
5. <i>Instrument of partition</i> of land held on settlement for a period not exceeding thirty years and paying the full assessment to the Government.	Eight annas.
6. <i>Power-of-attorney</i> of the kind specified in the Indian Stamp Act, I of 1879, Schedule I, Article 50 (b), when required in suits or proceedings under the Presidency Small Cause Courts Act, XV of 1882.	Eight annas.
7. <i>Proxy</i> executed by a female, empowering any person to vote— (a) at any one election of members of a Local Board held under the provisions of the Bombay Local Boards Act (Bombay Act I of 1884), or (b) at any one election of Municipal Commissioners held under the provisions of the Bombay District Municipal Act Amendment Act (Bombay Act II of 1884).	One anna.

THE SECOND SCHEDULE.

Instruments exempted from Stamp-duty.

- I. *Agreements*—
 - (a) of the kind described in the Dokkhan Agriculturists' Relief Act, XVII of 1879, section 43;
 - (b) such written agreements with respect to enhancement of rent of ex-proprietary or occupancy tenants as are referred to in the North-Western Provinces Rent Act, XII of 1881, section 12, clause (a);

- (c) executed under the Indian Emigration Act, XXI of 1883, section 35, sub-section (1) ;
- (d) made under Act II of 1886 (*an Act for imposing a tax on income derived from sources other than agriculture*), section 9, sub-section (2) ;
- (e) respecting the occupancy of land, whether surveyed or not, and the payment of the land-revenue therefore, executed under the Bombay Land Revenue Code (Bombay Act V of 1879) or any rules made under that Act ;
- (f) or declarations by which a tender made to an Executive Commissariat Officer is accepted as a contract when the deposit of the contractor as security for his contract is made in Government of India Loan Notes or in cash ;
- (g) agreement papers passed by Commissariat contractors when their security deposits are transferred to a Savings Bank ;
- (h) made with Railway Companies or Administrations for the conveyance of goods ;
- (i) made with Railway Companies or Administrations, which purport to limit the responsibility of those Companies or Administrations as declared by the Indian Railways Act, IX of 1890, section 72, sub-section (1), and are in a form approved by the Governor-General in Council under sub-section (2) of that section ;
- (j) or indemnity bonds given to Railway authorities by consignees (when the railway receipt is not produced) in respect of the delivery of articles carried at half parcels rates, namely, fresh fish, fruits, vegetables, bazar baskets, bread, meat, ice, and other perishable articles ;
- (k) and security bonds required to be executed, under the rules to regulate appointments and promotions, in the Provincial Forest Service, by students and their sureties previous to entry into the Forest School, Dehra Dun.

Articles of Association—

See clause 11 infra.

2. *Bills of Exchange—*

drawn in Mysore, the Hyderabad Assigned Districts, the Hyderabad Residency Bazzars, or the Cantonment of Sikandarabad on which the full rate of stamp-duty has been paid there when the same are negotiated in British India.

3. *Bills of Lading—*

executed out of British India and relating to property to be delivered in British India.

4. *Bonds—*

Security-bonds—

- (a) taken, under the authority of the Government, from medical students of the Apothecary, Assistant Surgeon, and Hospital Assistant classes, and their sureties ;
- (b) executed under No. 3-A of the rules made by the Governor of Bombay in Council under the Bombay Irrigation Act (Bombay Act VII of 1879), section 70.

See also clause 1 (j) and (k) supra.

5. *Cheques—*

drawn in Mysore, the Hyderabad Assigned Districts, the Hyderabad Residency Bazzars, or the Cantonment of Sikandarabad on which the full rate of stamp-duty has been paid there when the same are negotiated in British India.

6. *Copies or Extracts—*

- (a) copies of instruments which the Village Registrar has to deliver to the parties under the Dekkhan Agriculturists' Relief Act, XVII of 1879, section 58 ;
- (b) copies of, or extracts from, baptismal, marriage or burial registers certified by Government Chaplains, subsidised or unsubsidised Clergymen, or Diocesan Registrars and granted to—
 - (1) soldiers, sailors, or non-commissioned or petty officers, or ;
 - (2) persons in needy circumstances, in whose favour Chaplains, may exercise the discretionary power vested in them by Rule IV of Division III of the rules published under, Notification No. 103, dated the 20th June 1885, in the *Gazette of India* of the 27th idem, Part I, page 346 ;

[N.B.— This exemption is in respect of any stamp-duty with which the copies or extracts might otherwise be chargeable.]

(c) copies of entries—

- (i) in the certified copies of registers given under the Births, Deaths and Marriages Registration Act VI, of 1886, section 8,
- (ii) in register books granted by any Registrar of Births and Deaths under the said Act section 25, or
- (iii) in registers and records given under the said Act, section 35, when applied for by a soldier, sailor, non-commissioned officer ; or petty officer ;
- (d) copies or extracts certified by patwaris to be true copies of, or true extracts from, records or papers which they are required to prepare or keep by any rule made by the Chief Commissioner under the Central Provinces Land-revenue Act, XVIII of 1881, section 146, when the copy or extract is furnished by a patwari to a malguzar or tenant of or in the village with which the copy or extract is concerned.

Debentures—

- (a) debenture bonds issued by Joint Stock Company under the terms of a mortgage-deed making over in whole or in part the property of the Company to trustees for the benefit of the debenture-holders, and interest coupons attached to the said debentures ;
- (b) the debenture bonds of the loan of Rs. 20,00,000 raised by the Government of His Highness the Maharaja of Mysore for the construction of a line of railway from Bangalore to Tiptoor when the said bonds are negotiated in British India ;
- (c) the debentures specified by date, number, and value in the appendix hereto ;

[N.B.— This exemption is in respect of any stamp-duty with which the debentures might otherwise be chargeable whether on issue, renewal, sub-division or consolidation.]

8. *Instruments—*

- (a) executed for the purpose of securing the repayment of loans made or to be made under the Agriculturists' Loans Act, XII of 1884, or under Rule 147 of the rules framed under the Burma Land and Revenue Act, II of 1876;
 - (b) in the nature of a memorandum or agreement furnished to, or made or entered into with, Executive Commissariat Officers by contractors;
 - (c) in the nature of a memorandum or agreement furnished to, or made or entered into with, the Ordnance Department, the Army Clothing Department, or the Public Works Department by contractors for the due performance of their contracts;
 - (d) executed by officers of the Government or their sureties to secure the due accounting for property received by those officers by virtue of their office;
 - (e) whereby proprietors and others in the Central Provinces engage with the Government for the maintenance and remuneration of patwaris;
 - (f) conveyances by endorsement of rights secured by instruments known as 'Sattas' (this clause applies only to the Central Provinces);
 - (g) pattas granted by an officer of the Government or by any assignee of Government revenue in the Madras Presidency to holders of land under raiyatwar settlements;
 - (h) sanads of jagirs and other documents conveying lands granted to individuals by the Government otherwise than for a pecuniary consideration;
 - (i) of exchange executed by private persons when land is given by them for public purposes in exchange for other land granted to them by the Government;
- [N.B.—This exemption is in respect of the stamp-duty which would otherwise be payable by private persons under section 29, clause (f), of the Indian Stamp Act, I of 1879.]
- (j) contracts executed in accordance with the provisions of the Assam Labour and Emigration Act, I of 1882, for service in Assam under the Chief Commissioner in the Public Works Department or under District Committees constituted under the Assam Local Rates Regulation, III of 1879;
 - (k) deed of dower executed on the occasion of a marriage between Muhammadans;
 - (l) evidencing an ordinary pawn transaction, where money is borrowed on the pledge of moveable property, and the sum borrowed does not exceed twenty rupees.

9. *Leases and Counterparts—*

- (a) leases granted by the Government under rules made under the Indian Forest Act, VII of 1878, section 31, or purporting to be so granted, of land situated in a protected forest in any of the following villages in the Akola Taluka of the district of Ahmed nagar in the Presidency of Bombay, namely:

Ambit,	Lohali Kotul,	Sāmraḍ,
Ghatghar,	Pachnal,	Shinganyādi,
Kumshet,	Pinir,	Uddavn,
- (b) leases granted under rule 31 of the rules published by the Government of Bombay under the Bombay Land-revenue Code (Bombay Act V of 1879);
- (c) leases of fisheries granted under the Upper Burma Land and Revenue Regulation, III of 1883, section 32;
- (d) leases or counterparts thereof executed at the time of settlements made directly by the Government with existing occupants of land, whether zamindars or tenants, and whether self-cultivating or not: provided that no fine or premium is paid in consideration of the lease.

10. *Letters—*

- (a) letter which a person depositing money in a District Savings Bank or Post Office Savings Bank as security to the Government or a local authority for the due execution of an office, or for the fulfilment of a contract, or for any other purpose, is required by the rules of the Savings Banks to address to the Secretary to the District Savings Bank or the Post Master in charge of the Post Office Savings Bank agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon;

'Local authority' in this clause means a municipal committee, district board, body of port commissioners, or other authority legally entitled to, or entrusted by the Government with, the control or management of a municipal or local fund;
- (b) letter of authority or power-of-attorney executed for the sole purpose of authorising one or more of the joint holders of a Government security to give on behalf of the other or others of them, or any one or more of such other joint holders, a discharge for interest payable on such security or on any renewed security issued in lieu thereof.

11. *Memorandum and Articles of Association—*

of any Association registered under the Indian Companies Act, VI of 1882, section 26.

12. *Policy of Insurance—*

policies of life-insurance and contracts for monthly allowances granted by the Director General of the Post Office of India in accordance with the rules for Postal Life Insurance and Monthly Allowances issued under the authority of the Government of India.

13. *Powers-of-Attorney—*

- (a) furnished to relatives, servants, or dependents under the Dekkhan Agriculturists' Relief Act, XVII of 1879, section 68;
 - (b) executed in favour of lambardars or khatedars by opium cultivators who do not attend personally to receive advances or to enter into contracts for the cultivation of opium.
- See also clause 10 *supra*.

14. *Receipts—*

- (a) given by Mounted Police Constables on account of their pay and allowances;

- (b) given by the addressee for deposits exceeding twenty rupees made for the payment of replies to telegraphic messages ;
 (c) endorsed by the payee on Postal Money Orders ;
 [N.B.—This exemption is in respect of any stamp-duty with which the receipts might otherwise be chargeable.]
 (d) given by Railway Companies or Administrations for fares for conveyance of passengers or goods, or both, or animals, and to such Companies or Administrations for refunds of overcharges made in respect of such fares ;
 (e) given for payment of interest on Government Promissory Notes ;
 (f) given by, or on behalf of, depositors in Post Office, District, Presidency, or State Railway Savings Banks or in the East Indian Railway Savings Bank for sums of money withdrawn from any of those Banks :
 [N.B.—This exemption applies in all cases in which the receipts would otherwise be liable to stamp-duty.]
 given by opium cultivators or their representatives and by Iambardars and Khatedars in the Behar and Benares Agencies for money paid to them by the Government as advances for the cultivation of opium.
15. *Share Warrants*—
 issued by a Company in pursuance of the Indian Companies Act, VI of 1882, section 30 :
 This exemption is in respect of the duty specified in the Indian Companies Act, VI of 1882, section 35, and will only take effect upon payment, as composition for that duty to the Collector of Stamp Revenue, of—
 (a) three-quarters per centum of the hole subscribed capital of the Company, or,
 (b) if any Company, which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital, three-quarters per centum of the additional capital so issued.

APPENDIX.

Debentures referred to in clause 7 (c) of the Second Schedule supra.

1	2	3	4	5
By whom issued.	Date of Debenture.	Number of Debenture.	Value of each Debenture.	Amount.
			Rs.	Rs.
Municipality of Ahmedabad.	April 1, 1883 ..	1 to 240	500	1,20,000
	Sept. 1, 1884 ..	1 to 100		50,000
	Sept. 4, 1888 ..	1 to 800		4,00,000
	Nov. 1, 1889 ..	801 to 1120		1,60,000
	April 1, 1890 ...	1 to 84		17,000
	Sept. 1, 1890 ...	85 to 68		17,000
	Oct. 1, 1893 ..	1 to 40		20,000
	Nov. 1, 1893 ..	41 to 440		2,00,000
	Mar. and April, 1890 ..	.....		10,00,000
		1 to 10	10,000	1,00,000
Trustees of the Port of Bombay.	June 14, 1881 ...	11 to 70	5,000	5,00,000
		71 to 295	1,000	2,25,000
		236 to 445	500	75,000
		050, 051	2,000	4,000
	Oct. 31, 1885 ...	001 to 049, 056, 058, 059	1,000	52,000
		052 to 055		2,000
	Nov. 5 1885 ...	057	500	500
	Dec. 8, 1885. ..	060 to 064		2,500
	Dec. 22, 1885 ...	065		500
	Jan. 6, 1886 ..	066 to 068	2,000	6,000
		166, 167	5,000	10,000
	Mar. 23, 1886 ..	069 to 116, 171 to 180	1,000	58,000
		117 to 165, 168 to 170	500	26,000
	April 19, 1886 ..	285	1,000	1,000
		193 to 197	5,000	25,000
	June 2, 1886 ...	253 to 255, 257 to 264	2,000	2,000
		353 to 377, 379, 380	1,000	27,000
		181 to 192, 553 to 579	500	19,500
		198 to 200	5,000	15,000
	June 10, 1886 ..	381	1,000	1,000
		580, 581	500	1,000
	June 17, 1886 ..	382 to 385	1,000	4,000
		582 to 584	500	1,500

1	2	3	4	5
By whom issued.	Date of Debenture	Number of Debenture,	Value of each Debenture.	Amount.
			Rs	Rs.
Trustees of the Port of Bombay —continued.	June 24, 1886 ..	585	500	500
	July 15 1886 ..	588 to 589		2,000
	Aug. 12, 1886 ..	590 to 601		6,000
	Aug. 19 1886 ..	602	500	500
	Dec. 7, 1886 ..	603		500
	Dec. 21, 1886 ..	386		1,000
	Jan. 11, 1887 ...	387 to 390	1,000	4,000
		224		1,000
	Jan. 18, 1887 ...	213, 214, 217 to 223, 225 to 227, 241 to 246		9,000
		201 to 203	5,000	15,000
	Jan. 25, 1887 ..	228 to 237	2,000	20,000
		204 to 212, 215, 216, 238 to 240	1,000	14,000
	April 19, 1887 ..	402	500	500
	April 26, 1887 ...	267 to 285	1,000	19,000
	June 17, 1887 ..	403 to 420	500	3,000
	July 5, 1887 ..	286	1,000	500
		286		1,000
		615 to 618		4,000
	July 28, 1887 ..	605 to 613	5,000	45,000
		455 to 483	1,000	29,000
		502 to 552, 604	500	26,000
		550 to 552	1,000	3,000
		001 to 015, 016 to 050, 156 to 195	5,000	3,000
		537, 538	2,000	4,000
	August 1, 1887...	016 to 035, 051 to 070, 081 to 105, 196 to 205, 506 to 514, 517 to 526, 539 to 549	1,000	1,05,000
		036 to 045, 071 to 080, 106 to 155, 206 to 505, 515, 516, 527 to 536	500	1,01,000
		247 to 252, 287 to 352, 378, 391 to 401, 440 to 454	1,000	99,000
	October 1, 1887..	256, 421 to 439, 484 to 501	500	19,000
		001 to 030	10,000	3,00,000
	April 1, 1889 ..	031 to 056	1,000	26,000
		057 to 104	500	24,000
		176	63,000	63,000
	August 1, 1889...	146 to 155	10,000	8,05,000
		156 to 175, 177 to 197, 203 to 222	5,000	1,00,000
		198 to 202, 223 to 262	1,000	45,000
		263	5,000	5,000
	August 8, 1889...	264 to 273	2,000	20,000
		274 to 283	1,000	20,000
		291 to 303	500	5,000
		316 to 348	5,000	1,65,000
		390 to 394	2,000	10,000
	Nov. 1, 1889 ..	304, 306 to 314, 349 to 377, 395 to 404, 415 to 424	1,000	58,000
		305, 315, 378 to 389, 405 to 414	500	12,000
		425 to 474	5,000	2,50,000
	April 1, 1890 ..	475 to 514	500	20,000
		515 to 522		4,000
	June 1, 1890 ..	001 to 032, 034, 035		3,40,000
		036 to 041	10,000	5,000
		914 to 919	2,000	10,000
		033	1,500	1,500
	Sep. 15, 1890 ..	042 to 056, 067 to 071, 700 to 799, 919 to 928, 1039 to 1088	1,000	1,50,000
		057 to 066, 072 to 699, 800 to 913, 929 to 1038, 1089 to 1103	500	4,88,500
		001 to 020, 196 to 210, 1016 to 1055, 1138 to 1157, 1419 to 1438.	10,000	8,50,000
	Nov. 22, 1892 ..	021 to 060, 1439 to 1458	5,000	3,00,000
		1459 to 1483	2,000	50,000
		1484 to 1533	1,000	1,00,000
		1534 to 1589	500	3,000

1	2	3	4	5
By whom issued.	Date of Debenture	Number of Debenture.	Value of each Debenture.	Amount.
			Rs.	Rs.
		211 to 295	5,000	4,25,000
	Nov. 23, 1892 ..	061 to 135, 186 to 195.	1,000	85,000
		136 to 185, 1390 to 1683	500	72,000
	Nov. 24, 1892 ..	296 to 732, 714 to 795	1,000	4,98,000
		1873 to 1417	5,000	2,25,000
	Nov. 25, 1892 ..	1418	2,500	2,500
		1122 to 1137	25,000	4,00,000
		1053 to 1059, 1158 to 1177, 1206 to 1225, 1351 to 1373, 1684 to 1723, 1836 to 1840	5,000	5,45,000
		1060 to 1069	2,000	20,000
	Nov. 28, 1892 ..	732, 1070 to 1089, 1120 to 1121, 1178 to 1204, 1226 to 1352, 1724 to 1773, 1841 to 1851, 2053 to 2117, 2170 to 2179, 2240 to 2249	1,000	3,26,000
		796 to 1045, 1090 to 1118, 1205, 1774 to 1835, 1855 to 2052, 2180 to 2239	500	3,00,500
		2390 to 2400, 2531 to 2518	5,000	1,30,000
		2590 to 2604	2,000	30,000
	Nov. 30, 1892 ..	2118 to 2115, 2401 to 2420, 2905 to 2921	1,000	68,000
		2146 to 2169, 2250 to 2389, 2421 to 2534, 2549 to 2569, 2625 to 2633	500	1,63,500
		2713 to 2717	10,000	50,000
		2728, 2729, 2757 to 2760, 3071 to 3079	5,000	75,000
	Dec. 1, 1892 ..	2696, 2730 to 2739	2,000	22,000
		2697 to 2703, 2718 to 2727, 2740 to 2753, 2761, 2762	1,000	33,000
		2701 to 2712, 2754 to 2756, 2763 to 2988, 3080	500	1,18,500
Trustees of the Port of Bombay—continued.		3181 to 3191	2,000	22,000
	Dec. 5, 1892 ..	2634 to 2683, 3008 to 3057, 3081 to 3130, 3193 to 3202	1,000	2,10,000
		2684 to 2695, 2987 to 3007, 3058 to 3070, 3192, 3203 to 3285, 3318 to 3332, 3343 to 3355	500	79,000
		3363 to 3366	5,000	20,000
	Dec. 6, 1892 ..	3333 to 3341, 3367 to 3386	1,000	29,000
		3286 to 3317, 3342, 3356 to 3362, 3355 to 3331	500	58,500
		3579 to 3608	1,000	30,000
	Dec. 7, 1892 ..	3387 to 3454, 3532 to 3534, 3555 to 3562, 3609 to 3644, 3692 to 3705, 3711 to 3718, 3753 to 3779, 3796 to 3801, 3803 to 3807, 3833 to 3902, 3907 to 3956, 3953 to 3982, 3998 to 4073	500	2,07,500
		3719 to 3727	25,000	2,25,000
		3728	20,000	20,000
	Dec. 9, 1892 ..	3730	15,000	15,000
		3729	10,000	10,000
		3563, 3569, 3731	5,000	16,000
		3645 to 3649, 3732, 3733	3,000	21,000
		3734, 3735	2,500	5,000
		3361, 3570, 3736 to 3738, 4208	2,000	12,000
		3739 to 3740	1,500	5,000
	Dec. 9, 1892	3565 to 3568, 3571 to 3573, 3650 to 3658, 3662 to 3666, 3741 to 3743, 3718 to 3751, 3823 to 3832, 3903 to 3908, 3957, 3983 to 3997, 4073 to 4076, 4078 to 4088, 4098 to 4169, 4207 to 4209, 4214 to 4258	1,000	1,91,000

1	2	3	4	5
By whom issued.	Date of Debenture.	Number of Debenture.	Value of each Debenture.	Amount.
			Rs.	Rs.
Trustees of the Port of Bombay —concluded.	Dec. 9 1891. ...	3574 to 3577, 3744 to 3717, 3752, 3802, 3808 to 3822, 4077, 4087 to 4097, 4170, 4200 to 4208, 4210 to 4213, 4259 to 4284, 1286	500	38,000
	Dec. 12, 1892 ...	3706 to 3710, 3659 to 3661, 3687 to 3691, 3780 to 3795	1,000 500	5,000 22,000
	Dec. 17, 1892 ...	4171 to 4193, 4235	1,000	30,000
	Sep. 10, 1887 ...	1 to 700		3,50,000
	April 14, 1888 ...	1 to 2246		11,23,000
	August 14, 1868 ...	701 to 1230		2,65,000
	November 1 and Dec. 1, 1878.	364 to 5388		25,12,500
	July 1, 1885 ...	1 to 14A, 1 to 886B, 1 to 102E, 1 to 320J, 1 to 7478NN		44,00,000
	Jan. 1, 1886 ...	1 to 3400		17,00,000
	Nov. 1, 1887 ...	3401 to 9000		28,00,000
	Dec. 1 1887 ...	9001 to 9400		2,00,000
	Jan. 1, 1888 ...	1 to 1200		6,00,000
	Feb. 1, 1888 ...	1 to 1400		7,00,000
	July 1, 1888 ...	1201 to 2400		6,00,000
	Aug. 1, 1888 ...	9401 to 11000		8,00,000
	Oct. 1, 1888 ...	11001 to 12800		8,00,000
	Nov. 1, 1888 ...	1 to 441, 12801 to 14400		11,22,000
	Jan. 10, 1889 ...	445 to 729		1,42,500
	Feb. 1 1889 ...	730 to 741		6,000
	July 1, 1889 ...	742 to 2017		6,38,000
	Nov. 15, 1889 ...	14101 to 16279		19,39,500
Municipality of the City of Bombay.	Dec. 15, 1889 ...	18280 to 19179		4,50,000
	Jan. 1, 1890 ...	1 to 170		85,000
	Jan. 15, 1890 ...	19180 to 19100		1,10,500
	Feb. 1, 1890 ...	171 to 182		6,000
	Mar. 15, 1890 ...	183 to 188	500	8,0000
	April 1, 1890 ...	425 to 492		4,000
	April 21, 1890 ...	189 to 338		75,000
	May 3, 1890 ...	339 to 484		74,000
	July 1, 1890 ...	485 to 496		2,000
	Aug. 29, 1890 ...	19401 to 21400		10,00,000
	Aug. 30, 1890 ...	21401 to 22400		5,00,000
	Sep. 3, 1890 ...	22401 to 23600		6,00,000
	Sep. 20, 1890 ...	23601 to 23800		1,00,000
	Sep. 22, 1890 ...	23801 to 24000		1,00,000
	Sep. 23, 1890 ...	24001 to 24200		1,00,000
	Sep. 24, 1890 ...	24201 to 24400		1,00,000
	Sep. 25, 1890 ...	1401 to 1880		2,40,000
	Sep. 26, 1890 ...	1 to 1400, 1881 to 2000		7,60,000
	Oct. 1, 1890 ...	6801 to 6825		12,500
	Oct. 16, 1890 ...	2001 to 3000		5,00,000
Municipality of Broach.	Nov. 14, 1890 ...	3001 to 6800		19,00,000
	Jan. 1, 1891 ...	6826 to 6876		25,500
	Feb. 1, 1891 ...	6877 to 6888		6,000
	Mar. 1, 1891 ...	6889 to 6894		8,000
	Apr. 1, 1891 ...	6895 to 6902		4,000
	July 1, 1891 ...	6903 to 6967		82,500
	Oct. 1, 1891 ...	6968 to 6992		12,500
	Dec. 24, 1891 ...	21401 to 29400, 1 to 1600		33,00,000
	Jan. 1, 1892 ...	6993 to 7000		4,000
		46	5,000	5,000
		41	4,000	4,000
		80	3,500	3,500
		1, 2	2,500	5,000
		13, 35, 81 to 88	1,000	10,000
		40	600	600
	Oct. 1, 1884 ...	3, to 12, 14, 15, 27, 28, 36 to 39, 42 to 45, 47 to 49, 60 to 73, 89	500	23,000
		23, 50, 50 to 59	200	2,400
		16 to 26, 31 to 34	100	1,500

1	2	3	4	5
By whom issued	Date of Debenture	Number of Debenture	Value of each Debenture	Amount
Commissioners formakingim- provements in the Port of Calcutta	July 13, 1881	8 to 55	10,000	5,00,000
		1 to 115	5,000	3,25,000
		116 to 240	1,000	1,25,000
		241 to 340	500	50,000
		11 to 10, 747 to 756	10,000	4,00,000
	April 1, 1883	51 to 150, 261, 262, 473 to 477, 502 to 531, 732 to 746, 857 to 876	5,000	8,60,000
		151 to 250	2,000	2,00,000
		263 to 362 478 to 492, 501, 532 to 631, 751 to 856	1,000	3,16,000
		1 to 10, 41 to 60 251 to 260, 363 to 472, 493 to 500, 632 to 731, 877 to 1076	500	2,24,000
		3159	10,000	10,000
	Feb 15 1886	1 to 60 2879, 2880, 2897 to 2903, 3033 to 3052, 3122 to 3124, 3147 to 3119, 3190 to 3132, 3576 to 3605	5,000	6,65,000
		3152	2,500	2,500
		3007 3013, 3014	2,000	6,000
		61 to 860, 2873 to 2878, 2881 to 2896, 2909 to 2924, 2927 to 2944 2964 to 2983, 3008 to 3010, 3015, 3018, 3020, 3053 to 3116, 3150 3151, 3154 to 3158, 3160 to 3169, 3183 to 3189, 3193, 3394 to 3513, 3606 to 3759	1,000	12,35,000
		861 to 1310, 2861 to 2872, 2925, 2926, 2989 to 2971, 3011, 3012, 3016 3017, 3019, 3021 to 3024, 3030 to 3032, 3125 to 3146, 3153, 3170 to 3176, 3178 to 3182, 3193 to 3198, 3240 to 3253 3304 to 3393, 3760 to 3859	500	5,12,000
	April 1, 1886	1611 to 2860, 2945 to 2963, 2972 to 3006, 3025 to 3029, 3117 to 3121, 3177, 3200 to 3239, 3254 to 3307, 3360 to 3367	100	1,41,300
		3519 to 3526	10,000	80,000
	June 1, 1886	3527 to 3545	8,000	1,90,000
		3546 3547	200	8,000 200
Municipal Com- missioners for the Town of Calcutta	July 1, 1886	3518 to 3562	10,000	1,50,000
	Previous to the year 1869			46,99,600
	In the year 1878	219, 455, 696, 926, 927 463	5,000 1,500 1,000	6,50,000 25,000 2,99,000
Municipality of Calcutta	Jan 1, 1883	1 to 109, 216, 217, 220 to 222, 230 to 266, 456 to 461, 464, 481 to 519, 697 to 699, 707 to 709, 857 to 925, 928 to 931		
		1 to 7, 110 to 215, 218, 223 to 229, 267 to 454, 462, 465 to 480, 550 to 695, 700 to 706, 710 to 856, 932 to 955	500	3,25,000
	April 1, 1883	7 to 16 1 to 6, 17 to 36 37 to 86, 123, 124 87 to 122	10,000 5,000 1,000 500	1,00,000 1,30,000 52,000 18,000

1	2	3	4	5
By whom issued	Date of Debenture	Number of Debenture	Value of each Debenture	Amount
			Rs	Rs
	Aug. 1, 1883	57 54 18 to 53 41 to 43 55 1 to 15, 27 to 40, 44, 45 16 to 26, 46, 47, 56 45, 176 to 179, 190 to 195, 430, 131, 501 to 505 196 to 210, 255 266, 288 to 293, 296 to 339, 370, 414 to 416, 420 to 429, 432 to 441, 506 to 525, 566 to 600 14 15, 18, 136, 155, 442 to 448, 449* to 451 462 to 471, 526 to 540, 601 to 650 753 509 to 7, 38, 39, 42 116 to 118, 126 to 130, 134 135, 139 to 142, 144 to 154 156 to 159, 180 to 188, 211 to 230, 241, 243 249 to 259, 281 to 284, 287 to 270, 276, 279 to 283, 340 to 368, 371 to 378, 417, 418 452 to 461, 472 to 486 411 to 555, 651 to 700, 755,* 756*, 757 to 803 17 295 1 to 4, 8 to 13, 18 to 37, 40, 41 43, 44, 46 to 115, 119 to 120, 131 to 133, 137, 138, 143, 160 to 175, 189, 231 to 240, 242, 244 to 248, 260, 271 to 275, 277, 278, 284 to 287, 294, 371 to 378, 379 to 413 419, 487 to 499, 556 to 567, 701 to 752, 754 1011 to 1030, 1067, 1819 1053 1052, 1065 1050, 1053, 1071 1051 1062 871 to 1010, 1047, 1055, 1075, 1149 to 1152, 1161, 1190 to 1197, 1821, 1824, 1828, 1872 1845 1054, 1059 1089, 1072, 1168 1057, 1062, 1070 1031, 1060, 1065, 1846 1 to 450 1032, 1033, 1036 to 1043, 1045, 1046, 1048, 1056, 1061, 1074, 1076 to 1103, 1119 to 1143, 1153, 1154, 1156, 1157, 1162 to 1164, 1167 to 1170, 1175 to 1184, 1198 to 1205, 1215 to 1222, 1232 to 1266, 1268 to 1619, 1803 to 1809, 1811, 1813 to 1819, 1826 to 1830, 1839 to 1844, 1857 to 1862, 1873 to 1876, 1878 to 1882, 1898 to 1917, 1948	10,000 5,400 5,000 4,000 2,403 1,000 500 10,000 5,000 1,000 2,000 1,500 1,200 1,000 700 600 500 10,000 9,000 8,000 7,000 6,500 5,500 5,000 4,000 3,500 3,000 2,500 2,000 1,000	10,000 5,400 30,000 12,000 2,400 31,000 7,000 1,80,000 7,30,000 4,000 1,78,900 1,500 1,200 2,67,000 700 800 1,39,000 2,30,000 8,000 16,000 21,000 6,500 5,500 8,00,000 4,000 7,000 9,000 7,500 8,000 10,27,000
Municipality of Calcutta - continued	Feb 1, 1883			
Corporation of the Town of Calcutta	Oct 1, 1887			

* Numbers 755 and 756 (for Rs. 1,000 each) were issued in lieu of No 449 (for Rs 2,000) by Sub-division.

1	2	3	4	5
By whom issued.	Date of Debenture.	Number of Debenture.	Value of each Debenture	Amount.
			Rs.	Rs.
Corporation of the Town of Calcutta —continued.	Sept. 1, 1885 ..	451 to 570, 1034, 1035, 1044, 1049, 1064, 1068, 1073, 1109 to 1118, 1155, 1158 to 1160, 1165, 1171 to 1174, 1185 to 1189, 1206 to 1214, 1223 to 1231, 1267, 1620 to 1802, 1810, 1820, 1822, 1823, 1831 to 1838, 1847 to 1856, 1870, 1871, 1877, 1883 to 1892, 1918 to 1974, 1949	500	3,59,500
Municipality of Chipun the district in Ratnagiri.	Feb. 1, 1883	1 to 200	100	30,000
Cambatore District Board.	Dec. 1, 1893	I-A, I-B. II-A, II-B. III-A, III-B.	5,000 2,000 1,000	10,000 4,000 2,000
Municipality Coonoor.	April 1, 1886 ..	1 to 14	500	7,000
Municipality Cuddapah.	Sept. 30, 1887 ..	8, 10 9, 11, 12 13 to 20 1 to 7, 21 to 26 27 to 31	10,000 5,000 1,000 500 100	20,000 15,000 8,000 6,500 500
Karachi Harbour Board.	June 22, 1881	17 16 to 67 74 to 78, 99 to 196 1 to 16, 65 to 73, 79 to 98	3,000 2,000 1,000 500	3,000 1,00,000 1,05,000 21,000
	Feb. 1, 1883	199 to 213, 216 to 257, 264 to 283, 214 to 215, 258 to 263	1,000	52,000
	April 1, 1885 ..	1 to 577	500	18,000
Karachi Port Trust	March 1, 1893	984 to 1033 292 to 357, 396 to 400, 864 to 983 144 1 to 50, 111 to 135, 145 to 149, 230 to 229, 258 to 363, 661 to 863 51 to 110, 136 to 143, 150 to 229, 240 to 291, 364 to 395, 401 to 663	10,000 5,000 1,500 1,000	5,00,000 9,55,000 1,500 2,96,000
Municipality of Karachi.	July 1, 1884 .. Jan. 1, 1885 ..	...	..	1,11,500
	July 1, 1887 ..	1 to 600	500	3,00,000
	June 1, 1893	636 to 655 635 634 274 to 633 1 to 273	5,000 2,000 1,500 1,000 500	1,00,000 2,000 1,500 3,60,000 1,86,500
Municipality of Madras	Dec. 8, 1873	...	....	20,000
	Mar. 15, 1882	1 to 10 11 to 15 16 to 20 21 to 25 26 to 30	5,000 2,500 1,000 500	1,50,000 1,00,000 55,000 45,000
	May 15, 1883 ..	1 to 10 11 to 15 16 to 20 21 to 25 26 to 30	10,000 5,000 1,000	1,00,000 1,30,000 67,000
	Sept. 18, 1885 ..	301 to 330	500	3,000
				18,000

1		4	5
By whom issued	Date of issue	Name of Debenture	Value of each Debenture.
			Rs.
		1 to -	5,000
		to -	2,000
		1 to 1	1,000
		1 to 1	500
		1 to 1	100
		31 to 48	5,000
		21 to 30	1,000
		1 to 29	500
		11 to 20	10,000
		1 to 10	5,000
		1	1,00,000
		2	70,000
		1	27,000
		2	20,000
		3 to 5	1,000
		1	10,000
		2	19,500
		2	7,500
		1 to 50	100
		1 to 100	5,000
		1 to 100	5,000
		to 100	1,000
		to 100	500
		1 to 7	5,000
		1 to 20	500
		0,00,001 to 0,00,179	5,000
		0,00,179	4,041
		1 to 8 30 to 37, 39 to 60, 88 to 117 to 121, 146 to 153, 175 to 182, 204 to 211, 233 to 240, 262 to 264, 281 to 288, 320 to 327, 349 to 356, 378 to 385, 407 to 414, 436 to 443, 465 to 472, 494 to 501, 523 to 530, 552 to 559, 581 to 588, 610 to 617, 639 to 646, 668 to 675, 697 to 704, 726 to 733, 755 to 762, 784 to 791, 813 to 820, 842 to 849, 871 to 878, 900 to 907, 929 to 936, 958 to 965, 987 to 994, 1016 to 1023, 1045 to 1052, 1074 to 1081, 1103 to 1110, 1132 to 1139	5,000
		1 to 22, 38 to 51, 67 to 80, 96 to 109, 125 to 138, 154 to 167, 183 to 196, 212 to 225, 241 to 254, 270 to 283, 299 to 312, 328 to 341, 357 to 370, 386 to 399, 415 to 428, 444 to 457, 473 to 486, 502 to 515, 531 to 544, 560 to 573, 589 to 602, 618 to 631, 647 to 660, 676 to 689, 705 to 718, 734 to 747, 763 to 776, 792 to 805, 821 to 834, 850 to 863, 879 to 892, 908 to 921, 937 to 950, 966 to 979, 995 to 1008, 1024 to 1037, 1053 to 1066, 1082 to 1095, 1111 to 1124, 1140 to 1153	1,000

Rs.

Rs.

Municipality of
Madras—CentralMunicipality of
MadrasMunicipality of
NadialMunicipality of
OotacamundMunicipality of
Pan, in the district of KolabaPort Commission—
ers of KanjamMunicipality
Ranveer

1	2	3	4	5
By whom issued.	Date of Debenture.	Number of Debenture.	Value of each Debenture.	Amount.
			Rs.	Rs.
Municipality of Rangoon— <i>contd.</i>	July 20, 1887	23 to 29, 52 to 57, 81 to 87, 110 to 116, 139 to 145, 168 to 174, 197 to 203, 226 to 232, 255 to 261, 284 to 290, 313 to 319, 342 to 348, 371 to 377, 400 to 406, 429 to 435, 458 to 464, 487 to 493, 516 to 522, 545 to 551, 574 to 580, 603 to 609, 632 to 638, 661 to 667, 690 to 696, 719 to 725, 748 to 754, 777 to 783, 806 to 812, 835 to 841, 864 to 870, 893 to 899, 922 to 928, 951 to 957, 980 to 986, 1009 to 1015, 1038 to 1044, 1067 to 1073, 1096 to 1102, 1125 to 1131, 1154 to 1160	500	1,40,000
Town Municipality of Ratnagiri.	Jan. 1, 1881	1 to 120	250	30,000
Municipality of Sátara.	Mar. 1, 1881 Feb. 1, 1882 Apr. 1, 1882 Oct. 1, 1883	1 to 200 201 to 395 396 to 400 401 to 600	500	1,00,000 97,500 2,500 1,00,000
Municipality of Simla.	Nov. 10, 1881 Nov. 21, 1884 Dec. 4, 1884 Dec. 15, 1884 Dec. 20, 1884 Jan. 2, 1885 Jan. 17, 1885 Jan. 24, 1885 Jan. 30, 1885 Feb. 17, 1885 Feb. 20, 1885 Mar. 13, 1885	1 to 11 12 to 11 12 to 11 12 to 11 12 to 11 12 to 11 12 to 11 12 to 11 12 to 11 12 to 11 12 to 11 12 to 11	100	56,100 10,000 4,000 2,000 3,000 7,000 7,000 1,000 2,000 1,000 3,000
Municipality of Sukkar.	June 21, 1884 July 10, 1894 July 13, 1894 July 15, 1894 July 17, 1894 July 27, 1894 July 30, 1894 Aug. 2, 1894 Aug. 3, 1894 Aug. 5, 1894 Aug. 9, 1894 Aug. 13, 1894 Aug. 14, 1894 Sept. 10, 1894 Sept. 12, 1894 Sept. 14, 1894	1 to 130 131 to 140 141 to 152 153 to 162 163 to 174 175 to 184 185 to 204 205 to 212 213, 214 215 to 237 238 to 255 256 to 275 276 to 297 298 to 317 318, 319 400	500	65,000 5,000 6,000 5,000 6,000 5,000 10,000 4,000 1,000 21,500 14,000 5,000 21,000 30,000 1,000 500
Municipality of Surat.	Nov. 1, 1889 Dec. 1, 1889	1 to 200 201 to 400	500	1,00,000 1,00,000

APPENDIX II.

TABLE showing the Stamp-duty chargeable under Schedule I., Article 11, on any Bill of Exchange or Promissory Note, the amount of which does not exceed Rs. 2,00,000.

When the amount exceeds Rs.										When the amount does not exceed Rs.																			
PROPER STAMP-DUTY.										PROPER STAMP-DUTY.																			
If drawn singly.					If drawn in sets of two.					If drawn in sets of three.					If drawn singly.					If drawn in sets of two.					If drawn in sets of three.				
for each part of the set.					for each part of the set.					for each part of the set.					for each part of the set.					for each part of the set.					for each part of the set.				
Rs.	R.	s.	d.	Rs.	R.	s.	d.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.						
200	200	0	2	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1						
400	400	0	4	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2						
600	600	0	6	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3						
800	800	0	8	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4						
1000	1000	0	10	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5						
1200	1200	0	12	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0	6						
1400	1400	1	0	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0	6						
1600	1600	1	0	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7						
1800	1800	1	0	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8						
2000	2000	1	0	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9						
2200	2200	1	0	0	10	0	10	0	10	0	10	0	10	0	10	0	10	0	10	0	10	0	10						
2400	2400	1	0	0	11	0	11	0	11	0	11	0	11	0	11	0	11	0	11	0	11	0	11						
2600	2600	1	0	0	12	0	12	0	12	0	12	0	12	0	12	0	12	0	12	0	12	0	12						
2800	2800	1	0	0	13	0	13	0	13	0	13	0	13	0	13	0	13	0	13	0	13	0	13						
3000	3000	1	0	0	14	0	14	0	14	0	14	0	14	0	14	0	14	0	14	0	14	0	14						
3200	3200	1	0	0	15	0	15	0	15	0	15	0	15	0	15	0	15	0	15	0	15	0	15						
3400	3400	1	0	0	16	0	16	0	16	0	16	0	16	0	16	0	16	0	16	0	16	0	16						
3600	3600	1	0	0	17	0	17	0	17	0	17	0	17	0	17	0	17	0	17	0	17	0	17						
3800	3800	1	0	0	18	0	18	0	18	0	18	0	18	0	18	0	18	0	18	0	18	0	18						
4000	4000	1	0	0	19	0	19	0	19	0	19	0	19	0	19	0	19	0	19	0	19	0	19						
4200	4200	1	0	0	20	0	20	0	20	0	20	0	20	0	20	0	20	0	20	0	20	0	20						
4400	4400	1	0	0	21	0	21	0	21	0	21	0	21	0	21	0	21	0	21	0	21	0	21						
4600	4600	1	0	0	22	0	22	0	22	0	22	0	22	0	22	0	22	0	22	0	22	0	22						
4800	4800	1	0	0	23	0	23	0	23	0	23	0	23	0	23	0	23	0	23	0	23	0	23						
5000	5000	1	0	0	24	0	24	0	24	0	24	0	24	0	24	0	24	0	24	0	24	0	24						
5200	5200	1	0	0	25	0	25	0	25	0	25	0	25	0	25	0	25	0	25	0	25	0	25						
5400	5400	1	0	0	26	0	26	0	26	0	26	0	26	0	26	0	26	0	26	0	26	0	26						
5600	5600	1	0	0	27	0	27	0	27	0	27	0	27	0	27	0	27	0	27	0	27	0	27						
5800	5800	1	0	0	28	0	28	0	28	0	28	0	28	0	28	0	28	0	28	0	28	0	28						
6000	6000	1	0	0	29	0	29	0	29	0	29	0	29	0	29	0	29	0	29	0	29	0	29						
6200	6200	1	0	0	30	0	30	0	30	0	30	0	30	0	30	0	30	0	30	0	30	0	30						
6400	6400	1	0	0	31	0	31	0	31	0	31	0	31	0	31	0	31	0	31	0	31	0	31						
6600	6600	1	0	0	32	0	32	0	32	0	32	0	32	0	32	0	32	0	32	0	32	0	32						
6800	6800	1	0	0	33	0	33	0	33	0	33	0	33	0	33	0	33	0	33	0	33	0	33						
7000	7000	1	0	0	34	0	34	0	34	0	34	0	34	0	34	0	34	0	34	0	34	0	34						
7200	7200	1	0	0	35	0	35	0	35	0	35	0	35	0	35	0	35	0	35	0	35	0	35						
7400	7400	1	0	0	36	0	36	0	36	0	36	0	36	0	36	0	36	0	36	0	36	0	36						
7600	7600	1	0	0	37	0	37	0	37	0	37	0	37	0	37	0	37	0	37	0	37	0	37						
7800	7800	1	0	0	38	0	38	0	38	0	38	0	38	0	38	0	38	0	38	0	38	0	38						
8000	8000	1	0	0	39	0	39	0	39	0	39	0	39	0	39	0	39	0	39	0	39	0	39						
8200	8200	1	0	0	40	0	40	0	40	0	40	0	40	0	40	0	40	0	40	0	40	0	40						
8400	8400	1	0	0	41	0	41	0	41	0	41	0	41	0	41	0	41	0	41	0	41	0	41						
8600	8600	1	0	0	42	0	42	0	42	0	42	0	42	0	42	0	42	0	42	0	42	0	42						
8800	8800	1	0	0	43	0	43	0	43	0	43	0	43	0	43	0	43	0	43	0	43	0	43						
9000	9000	1	0	0	44	0	44	0	44	0	44	0	44	0	44	0	44	0	44	0	44	0	44						
9200	9200	1	0	0	45	0	45	0	45	0	45	0	45	0	45	0	45	0	45	0	45	0	45						
9400	9400	1	0	0	46	0	46	0	46	0	46	0	46	0	46	0	46	0	46	0	46	0	46						
9600	9600	1	0	0	47	0	47	0	47	0	47	0	47	0	47	0	47	0	47	0	47	0	47						
9800	9800	1	0	0	48	0	48	0	48	0	48	0	48	0	48	0	48	0	48	0	48	0	48						
10000	10000	1	0	0	49	0	49	0	49	0	49	0	49	0	49	0	49	0	49	0	49	0	49						
10200	10200	1	0	0	50	0	50	0	50	0	50	0	50	0	50	0	50	0	50	0	50	0	50						
10400	10400	1	0	0	51	0	51	0	51	0	51	0	51	0	51	0	51	0	51	0	51	0	51						
10600	10600	1	0	0	52	0	52	0	52	0	52	0	52	0	52	0	52	0	52	0	52	0	52						
10800	10800	1	0	0	53	0	53	0	53	0	53	0	53	0	53	0	53	0	53	0	53	0	53						
11000	11000	1	0	0	54	0	54	0	54	0	54	0	54	0	54	0	54	0	54	0	54	0	54						
11200	11200	1	0	0	55	0	55	0	55	0	55	0	55	0	55	0	55	0	55	0	55	0	55						
11400	11400	1	0	0	56	0	56	0	56	0	56	0	56	0	56	0	56	0	56	0	56	0	56						
11600	11600	1	0	0	57	0	57	0	57	0	57	0	57	0	57	0	57	0	57	0	57	0	57						
11800	11800	1	0	0	58	0	58	0	58	0	58	0	58	0	58	0	58	0	58	0	58	0	58						
12000	12000	1	0	0	59	0	59	0	59	0	59	0	59	0	59	0	59	0	59	0	59	0	59						
12200	12200	1	0	0	60	0	60	0	60	0	60	0	60	0	60	0	60	0	60	0	60	0	60						
12400	12400	1	0	0	61	0	61	0	61	0	61	0	61	0	61	0	61	0	61	0	61	0	61						
12600	12600	1	0	0	62	0	62	0	62	0	62	0	62	0	62	0	62	0	62	0	62	0	62						
12800	12800	1	0	0	63	0	63	0	63	0	63	0	63	0	63	0	63	0	63	0	63	0	63						
13000	13000	1	0	0	64	0	64	0	64	0	64	0	64	0	64	0	64	0	64	0	64	0	64						
13200	13200	1	0	0	65	0	65	0	65	0	65	0	65	0	65	0	65	0	65	0	65	0	65						
13400	13400	1	0	0	66	0	66	0	66	0	66	0	66	0	66	0	66	0	66	0	66	0	66						
13600	13600	1	0	0	67	0	67	0	67	0	67	0	67	0	67	0	67	0	67	0	67	0	67						
13800	13800	1	0	0	68	0	68	0	68	0	68	0	68	0	68	0	68	0	68	0	68	0	68						
14000	14000	1	0	0	69	0	69	0	69	0	69	0	69	0	69	0	69	0	69	0	69	0	69						
14200	14200	1	0	0	70	0	70	0	70	0	70	0	70	0	70	0	70	0	70	0	70	0	70						
14400	14400	1	0	0	71	0	71	0	71	0	71	0	71	0	71	0	71	0	71	0	71	0	71						
14600	14600	1	0	0	72	0	72	0	72	0	72	0	72	0	72	0	72	0	72	0	72	0	72						
14800	14800	1	0	0	73	0	73	0	73	0	73	0																	

APPENDIX III.

TABLE showing the Stamp-duty chargeable under Schedule I., Article 13, on Bonds.

When such sum exceeds		But does not exceed		Stamp-duty.		When such sum exceeds		But does not exceed		Stamp-duty.		When such sum exceeds		But does not exceed		Stamp-duty.	
Rs.	R.	Rs.	a.	Rs.	R.	Rs.	a.	Rs.	R.	Rs.	a.	Rs.	R.	Rs.	a.	Rs.	a.
10	10	0	2	1500	1500	60	0	28000	28000	112	8	15000	15000	225	0		
20	20	0	4	1500	1500	62	8	28500	28500	145	0	15500	15500	227	8		
30	30	0	6	1500	1500	65	0	29000	29000	117	8	16000	16000	230	0		
40	40	0	8	1500	1500	67	8	29500	29500	150	0	16500	16500	232	8		
50	50	0	10	1500	1500	70	0	30000	30000	152	8	17000	17000	235	0		
60	60	0	12	1500	1500	72	8	30500	30500	155	0	17500	17500	237	8		
70	70	0	14	1500	1500	75	0	31000	31000	157	8	18000	18000	240	0		
80	80	0	16	1500	1500	77	8	31500	31500	160	0	18500	18500	242	8		
90	90	0	18	1500	1500	80	0	32000	32000	162	8	19000	19000	245	0		
100	100	0	20	1500	1500	82	8	32500	32500	166	0	19500	19500	247	8		
110	110	0	22	1500	1500	85	0	33000	33000	167	8	20000	20000	250	0		
120	120	0	24	1500	1500	87	8	33500	33500	170	0	20500	20500	252	8		
130	130	0	26	1500	1500	90	0	34000	34000	172	8	21000	21000	255	0		
140	140	0	28	1500	1500	92	8	34500	34500	175	0	21500	21500	257	8		
150	150	0	30	1500	1500	95	0	35000	35000	177	8	22000	22000	260	0		
160	160	0	32	1500	1500	97	8	35500	35500	180	0	22500	22500	262	8		
170	170	0	34	1500	1500	100	0	36000	36000	182	8	23000	23000	265	0		
180	180	0	36	1500	1500	102	8	36500	36500	185	0	23500	23500	267	8		
190	190	0	38	1500	1500	105	0	37000	37000	187	8	24000	24000	270	0		
200	200	0	40	1500	1500	107	8	37500	37500	190	0	24500	24500	272	8		
210	210	0	42	1500	1500	110	0	38000	38000	192	8	25000	25000	275	0		
220	220	0	44	1500	1500	112	8	38500	38500	195	0	25500	25500	277	8		
230	230	0	46	1500	1500	115	0	39000	39000	197	8	26000	26000	280	0		
240	240	0	48	1500	1500	117	8	39500	39500	200	0	26500	26500	282	8		
250	250	0	50	1500	1500	120	0	40000	40000	202	8	27000	27000	285	0		
260	260	0	52	1500	1500	122	8	40500	40500	205	0	27500	27500	287	8		
270	270	0	54	1500	1500	125	0	41000	41000	207	8	28000	28000	290	0		
280	280	0	56	1500	1500	127	8	41500	41500	210	0	28500	28500	292	8		
290	290	0	58	1500	1500	130	0	42000	42000	212	8	29000	29000	295	0		
300	300	0	60	1500	1500	132	8	42500	42500	215	0	29500	29500	297	8		
310	310	0	62	1500	1500	135	0	43000	43000	217	8	30000	30000	300	0		
320	320	0	64	1500	1500	137	8	43500	43500	220	0	30500	30500	302	8		
330	330	0	66	1500	1500	140	0	44000	44000	222	8	31000	31000	305	0		

APPENDIX IV.

A convenient rule for calculating the Stamp-duty chargeable on a conveyance under Schedule I., Article 21, is as follows:—

	Proper Stamp-duty
	R. a.
When the amount of the consideration does not exceed Rs. 50.....	0 8
When such amount exceeds Rs. 50.....	{ Double the amount of the Bond-duty.

APPENDIX V.

TABLE showing the Stamp-duty chargeable under Schedule I., Article 19, on any Policy of Insurance, the amount of which does not exceed Rs. 2,00,000.

When the amount insured does not exceed	PROPER STAMP-DUTY.				When the amount insured does not exceed	PROPER STAMP-DUTY.			
	In the case of sea-insurance.		In any other case.			In the case of sea-insurance.		In any other case.	
	If drawn singly.	If drawn in duplicate, for each part.	If drawn singly.	If drawn in duplicate, for each part.		If drawn singly.	If drawn in duplicate, for each part.	If drawn singly.	If drawn in duplicate, for each part.
Rs.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
1000	0 4	0 2	0 6	0 3	51000	12 12	6 6	19 2	9 9
2000	0 8	0 4	0 12	0 6	52000	13 0	6 8	19 8	9 12
3000	0 12	0 6	1 2	0 9	53000	13 4	6 10	19 14	9 15
4000	1 0	0 8	1 8	0 12	54000	13 8	6 12	20 1	10 2
5000	1 4	0 10	1 14	0 15	55000	13 12	6 14	20 10	10 5
6000	1 8	0 12	2 4	1 2	56000	14 0	7 0	21 0	10 8
7000	1 12	0 14	2 10	1 5	57000	14 4	7 2	21 6	10 11
8000	2 0	1 0	2 0	1 8	58000	14 8	7 4	21 12	10 14
9000	2 4	1 2	3 6	1 11	59000	14 12	7 6	22 2	11 1
10000	2 8	1 4	3 12	1 14	60000	15 0	7 8	22 8	11 4
11000	2 12	1 6	4 2	1 17	61000	15 4	7 10	22 14	11 7
12000	3 0	1 8	4 8	2 4	62000	15 8	7 12	23 4	11 10
13000	3 4	1 10	4 14	2 7	63000	15 12	7 14	23 10	11 13
14000	3 8	1 12	5 0	2 10	64000	16 0	8 0	24 0	12 0
15000	3 12	1 14	5 6	2 13	65000	16 4	8 2	24 6	12 3
16000	4 0	2 0	6 0	2 16	66000	16 8	8 4	24 12	12 6
17000	4 4	2 2	6 6	2 19	67000	16 12	8 6	25 2	12 9
18000	4 8	2 4	7 2	2 22	68000	17 0	8 8	25 8	12 12
19000	4 12	2 6	7 8	2 25	69000	17 4	8 10	25 14	12 15
20000	5 0	2 8	8 4	3 12	70000	17 8	8 12	26 4	13 2
21000	5 4	2 10	9 0	3 15	71000	17 12	8 14	26 10	13 5
22000	5 8	2 12	9 6	3 18	72000	18 0	9 0	27 0	13 8
23000	5 12	2 14	10 2	4 0	73000	18 4	9 2	27 6	13 11
24000	6 0	3 0	10 8	4 3	74000	18 8	9 4	27 12	13 14
25000	6 4	3 2	11 4	4 6	75000	18 12	9 6	28 2	14 1
26000	6 8	3 4	12 0	4 9	76000	19 0	9 8	28 8	14 4
27000	6 12	3 6	12 6	5 1	77000	19 4	9 10	28 14	14 7
28000	7 0	3 8	13 2	5 4	78000	19 8	9 12	29 4	14 10
29000	7 4	3 10	13 8	5 7	79000	19 12	9 14	29 10	14 13
30000	7 8	3 12	14 4	6 0	80000	20 0	10 0	30 0	15 0
31000	7 12	3 14	15 0	6 3	81000	20 4	10 2	30 6	15 3
32000	8 0	4 0	15 6	6 6	82000	20 8	10 4	31 2	15 6
33000	8 4	4 2	16 2	6 9	83000	20 12	10 6	31 8	15 9
34000	8 8	4 4	16 8	7 2	84000	21 0	10 8	31 14	16 12
35000	9 2	4 6	17 4	7 5	85000	21 4	10 10	32 4	16 15
36000	9 6	4 8	18 0	7 8	86000	21 8	10 12	32 10	17 2
37000	10 0	5 0	18 6	8 1	87000	21 12	10 14	33 0	17 5
38000	10 4	5 2	19 2	8 4	88000	22 0	11 0	33 6	17 8
39000	10 8	5 4	19 8	8 7	89000	22 4	11 2	34 2	18 1
40000	11 2	5 6	20 4	9 0	90000	22 8	11 4	34 8	18 4
41000	11 6	5 8	21 0	9 3	91000	22 12	11 6	35 4	18 7
42000	12 0	6 0	21 6	9 6	92000	23 0	11 8	36 0	19 0
43000	12 4	6 2	22 2	9 9	93000	23 4	11 10	36 6	19 3
44000	12 8	6 4	22 8	10 2	94000	23 8	11 12	37 2	19 6
45000	13 2	6 6	23 4	10 5	95000	24 0	12 0	38 0	19 9
46000	13 6	6 8	24 0	10 8	96000	24 4	12 2	38 6	20 2
47000	14 0	7 0	24 6	11 1	97000	24 8	12 4	39 2	20 5
48000	14 4	7 2	25 2	11 4	98000	25 0	12 6	39 8	20 8
49000	14 8	7 4	25 8	11 7	99000	25 4	12 8	40 4	21 1
50000	15 2	7 6	26 4	12 0	100000	25 8	12 10	41 0	21 4

And proportionately for every additional Rs. 1,000.

* The rate given under this heading is applicable in the case of Fire Insurance when the Policy is for a longer term than six months.

REMARKABLE EVENTS.

REGISTER OF REMARKABLE EVENTS DURING 1896.

JANUARY.

- 1—The Gilgit Durbar came off with great *clat*. Before the Khillats were distributed, Sir George Robertson made an impressive speech to the assembled Chieftains and headmen, reviewing the course of recent events in Chitral, and in other respects interpreting to them the policy of the Government of India.
- 2—The Kotli-Rohri Railway construction, now considerably advanced, inspected by Mr. J. R. Bell, Consulting Engineer to the Government of India, who was accompanied by Mr. W. K. Street, Engineer-in-Chief of the line.—Prince Henri of Orleans and his party, in the course of their recent explorations, crossed a very range separating, first, the Mekong from the Salween, and, secondly, those separating each tributary of the Irrawaddy's eastern and western branches. They passed through a few villages never visited by whites and came to Assam from Khamti by a new route north of Gays. They were very lucky in striking Khamti. Had they gone further north they would have come on the Tibetans and further south the Singphos, either of whom might have made it awkward for them.—Miss Mabel Davidson, a young school-mistress in the Pyawla Girls' School, committed suicide at Igatpuri by jumping into a well.
- 3—Rillakhan, a Pathan, it is alleged, stabbed his wife Nasiban, a Zoolai woman, with a sheath-knife, who is lying in a critical condition in the hospital at present, and afterwards murdered his mother-in-law, named Jooman.—A serious railway collision, attended with injury to some of the passengers, occurred to a Bombay express at Phillour.—Her Excellency Lady Sandhurst held her second reception at Government House, Parel.
- 4—The annual camp of exercise of the G. I. P. Railway Volunteer Corps held at Igatpuri and passed off most successfully. The annual inspection took place and Mrs. Trevelthick distributed the prizes won at the regimental rifle meeting during the months of October and November.
- 5—Mr. S. Tomlinson, Water Works Engineer to the Bombay Municipality, appointed Municipal Engineer to the Municipality of Singapore. Mr. Tomlinson was chosen out of fifty candidates.—Miss Lester, of the Nursing Service, and Colonel Barker, Commanding the Royal Irish Fusiliers, died at Allahabad from typhoid fever.—Affairs in the Swat Valley continue to wear such a peaceful aspect that the withdrawal of the Madras Sappers and 34th Pioneers, when they have completed the defensive works on which they are engaged, seems to be assured. Brigadier-General Waterfield's Brigade will then be reduced to its normal strength of a Squadron of Cavalry, a Mountain Battery, and three Regiments of Native Infantry.
- 6—His Excellency the Viceroy, who has been unwell, continues to make satisfactory progress.
- 7—Their Excellencies Lord and Lady Sandhurst gave a Ball at Government House, Bombay, which was very largely attended.—Mr. Randle Norton filed a suit for defamation at Hyderabad against Mr. J. D. B. Gribble, a retired Madras Civilian, now practising as a pleader; for having written, it is alleged, a letter to the Grand Secretary of All Scottish Freemasonry in India, in which Mr. Gribble alleges certain gross libels perpetrated by Mr. Norton in open Lodge, but which Mr. Norton refutes.
- 8—A grain-godown at Musjid Bunder facing the Prince's Dock collapsed, resulting in the death of one man and injuring five women.—At a meeting of the Viceroyal Council the Bill to amend the Indian Emigration Act, 1883, was taken into consideration and passed. The Hon. Babu Mohini Mohan Roy introduced the Bill to amend the Code of Civil Procedure, and also a Bill to amend the Indian Registration Act, 1877, and the Indian Evidence Act, 1872. The Select Committee on the Merchant Shipping Bill continues to sit three or four times a week. It is hoped that the Bill will be prepared and passed this Session.
- 10—Formal sanction of the Secretary of State to the expenditure required for doubling certain sections of the Eastern Bengal Railway has been received. The amount is upwards of thirty lakhs, and will be provided for in next year's budget, a few lakhs being found meanwhile to enable the work to be pushed on. The double line should be open by August 15th, when the jute traffic begins.—A private letter received in Calcutta from Mr. R. A. Way, Engineer-in-Chief, Hukong Valley Survey, dated Patku, the 31st ultimo. The party was then unmolested.—The Rajah of Sonth, Shri Pratapsingh, died at Godhra.
- 11—Florence, Maharani of Patiala, died from fever.
- 12—The Bengal Chamber of Commerce replied to the request of the Government of Bengal to furnish their opinion on the subject of the cotton duties. They quote figures with a view to showing that the cotton duties have not proved detrimental to the Lancashire trade. These prove that the total imports in 1895 were thirty-eight and three-quarter million sterling, showing a falling off of only £139,000.—The Chamber draws attention to the fact that the use of old machinery in Lancashire and the fluctuations in exchange are factors which have not received proper consideration in accounting for a decline of the Lancashire trade. In conclusion they recommend that cotton goods manufactured from twenties yarns and under should be exempted from import duty, and that at the same time an excise should be placed upon Indian-made cloth or yarn over twenties and bundled yarn over twenties.
- 14—Lord Sandhurst attended the meeting of the Municipal Corporation and sat out the proceedings, His Excellency having an excellent opportunity of hearing almost all the members who generally take part in the debates.

Jan. 15.—At the conclusion of his report on Telegraph operations in Cashmere, Mr. Olphert says: "Our first working year on the Srinagar-Gilgit line has now terminated, and I think we may look back on it with satisfaction as far as the question of maintaining communication with Gilgit is concerned. During the Chitral Expedition and the events which led up to it, this line must have rendered good service to the Government of India, and during the winter months both for official and private correspondence it was much used, as the Postal service could not be depended on." His Excellency the Viceroy has expressed his high approval of the manner in which the construction and maintenance of the telegraph line from Srinagar to Gilgit has been carried out.—A rather severe earthquake shock felt at Simla, Srinagar, and Lahore.—At a meeting of the Bombay Legislative Council, held at the Secretariat, Bombay, a Bill to amend the Kurrachee Port Trust Act, 1886, was introduced by the Hon. Mr. Nugent, and having been read a first time was referred to a Select Committee for report.

16.—At a meeting of the Viceregal Legislative Council Sir James Westland introduced a Bill to amend the Excise Act, 1881.

17.—Mark Twain, the world-famed humourist, arrived in Bombay.—Captain MacMahon left Calcutta for Chaman to continue the demarcation to the Persian Frontier from Chwazha, where the delimitation was brought to a close last summer.—General Sanford met with a rather serious accident while inspecting the Borki Garrison. The horse having shied at the flags, slipped and fell on the ground, rolling over his rider. The General has been in great pain, but he is progressing favourably.

20.—Her Excellency Lady Sandhurst and a party started on a trip to Elephanta in a torpedo boat, but when nearing the Middle ground the engines became disabled, and the party had to be transferred to a Government launch and conveyed back to shore.—Sir Charles Fritchard, Public Works Member of Council, tendered his resignation on the ground of failing health. He has been in far from strong health for some time past, and his medical advisers have strongly urged him to leave India before the commencement of the warm weather.—A third Company of the Baluch Battalion from Hyderabad (Sind) and a Squadron of the 6th Bombay Cavalry from Jacobabad have been sent to operate against the dacoits at Mukhdand. Great anxiety is felt at the scarcity of the rainfall in Sind.

21.—The Government of India have under consideration Bills to recast the cotton duties. The import and excise duties on yarns are to be abandoned, and the duties, excise and import, are to be henceforth limited to cloths, without exemption of any qualities, the duty being reduced from five per cent. to three and a half.—Mr. H. A. Acworth, C.S., C.I.E., Municipal Commissioner of Bombay, sent in his papers, intimating his intention to retire from the Service at the expiry of his furlough at the end of March.

22.—His Excellency the Viceroy left Calcutta for a trip in the Bay in the "Warren Hastings" in order to try and shake off the intermittent fever from which he is suffering. His Excellency is accompanied by Lady Elgin, Brigadier-Surgeon-Lieutenant-Colonel Franklin, and an Aide-de-Camp. His Excellency will be absent from Calcutta for about a week as at present arranged.

23.—A serious accident occurred at the Bombay Government Dockyard, Fort, resulting in the collapse of some sixty feet of the breakwater, and causing damage to the extent of Rs. 50,000.—The Baluch Afghan Boundary Commission assembled in Quetta and proceeded at once to Ghwazha to meet the Afghan Commissioners.—It is understood that the Select Committee of the Legislative Council, in reporting upon the Kurrachee Port Trust Bill, have objected to the entire disfranchisement of the Kurrachee Municipality proposed in the Bill, and that they recommend that the Municipality shall henceforth nominate one member of the Port Trust, instead of two, as at present.

24.—The Hon. Mr. P. M. Maita has resigned his seat on the Viceroy's Legislative Council owing to ill-health.

25.—General Booth delivered an address at Poona explaining his Peasant Settlement Scheme and the Agricultural Banks he proposes to found.—The annual camp of exercise of the B. B. & C. I. Railway Volunteers brought to a close at Ahmedabad. It was the largest and most successful the regiment has ever held.

28.—H. B. the Governor presided at the distribution of prizes to the pupils of the Bombay Scottish Education Society's High Schools, and presented the prizes to the successful students.—An influential and representative public meeting of the citizens of Bombay, convened by the Sheriff, held at the Novelty Theatre to protest against the proposal of the Government of India to re-arrange the cotton duties. The following resolution was carried with acclamation: That this meeting protest against the proposal to re-arrange the cotton duties in such manner that the poorer classes hitherto exempt will have to pay 3½ per cent. duty on the coarse cloth manufactured in India, which form their wearing apparel, while the rich who use the finer goods manufactured in Lancashire are relieved by a reduction of 1½ per cent. of the duty hitherto paid by them without hardship or complaint. That this meeting further protest against the wholly groundless assumption that the finances of India are in a condition to admit of the remission of half a crore of rupees—one-third of the amount of the cotton duties—in presence of the notorious fact that the Famine Insurance Fund is suspended, necessary public works are stopped throughout the Empire, while every Provincial Government in India is embarrassed, and the administration impaired by the necessity of meeting the ever-recurring demands of the Government of India.

- Jan. 29—His Highness Maharajah Takhtsingji of Bhownugger died at Bhownugger from failure of the heart's action after an attack of fever. The Maharajah was greatly beloved by his subjects, and his death has caused wide-spread sorrow and regret throughout the State.—The Select Committee on the Cotton Duties Bill met at Calcutta for the first time and heard the arguments of the Bombay deputation.—Sir James declared that the principle of the Bill to levy taxation on all imported goods alike, irrespective of quality or counts of yarn, was not open to discussion. Meanwhile, a strong telegram from the Chamber of Commerce of Upper India, supporting the views of the Bombay millowners, and protests from the Mills in Cawnpore, have been received by the Government of India. The Calcutta Trades Association also intend to memorialise the Government on the subject of the cotton duties.
- 31—Surgeon-Major-General Turnbull retires from the appointment of Surgeon-General Bombay, in March, and will be succeeded by Surgeon-Colonel Henry Cook, F.M.O., Nagpore District.

FEBRUARY.

- Feb. 1—The Rev. S. Morley, Senior Chaplain, Madras, for seventeen years Domestic Chaplain to the Bishop of Madras, nominated for the Tinnevely Bishopric in place of Archdeacon Elwes, who recently withdrew his acceptance of the appointment.—There has been some petty fighting in Jhondol between rival local factions, in which certain of the Khan of Dir's followers seem to have taken part. The Khan was ordered by Major Denne to summon his men back across the Panjkora, which was promptly done. Fighting eventually ceased without anyone being much the worse.
- 2—A meeting of the Mahomedans of Bombay held to pass a resolution of condolence expressing their sense of profound sorrow caused to her Majesty the Queen Empress by the sad and untimely death of her son-in-law, Prince Henry of Battenberg.—At a public meeting of the Benar Sarvajauk Sabha a resolution was passed to boycott imported cloth and to wear only Indian manufactured cloth.—His Excellency the Viceroy arrived at Calcutta in the "Warren Hastings" and is now free from fever. His Excellency presided at the Legislative Council the following day.
- 3—The Viceregal Legislative Council sat from eleven till past three o'clock, discussing the Cotton Duties Bill, and it was passed without a division. His Excellency the Viceroy presided. The Hon. Mr. Playfair, the Hon. Rao Sahib Bulwantrao, the Hon. Sir Griffith Evans, the Hon. Messrs. Ananda Charlu and Mohan Mohun Roy, and the Hon. Sir Alexander Mackenzie, all spoke against the Bill. The arguments used were much the same as have already been urged in various memorials. Sir Griffith Evans laid special stress on the fact that the Bill could not be final. Some sacrifice might have been made if the measure had been final, but there had not been time to consider the papers sent home, and as soon as Lancashire understood that hand-loom weaving were protected, there would be fresh agitation. He also doubted if forty lakhs revenue could be spared. Sir Alexander Mackenzie objected strongly to the protection given to hand-loom weaving when the principle to which the Government had pledged itself was to avoid all protection.—Sir James Westland replied at great length. He denied that the poor had been taxed and the rich let off, and held that nearly all classes used both fine and coarse cloths. Hand-loom weaving was a retail business, and all the effects of taxation were wiped out before they reached that level. His Excellency the Viceroy in conclusion said that the interests of the Government of India and her Majesty's Government in this matter were one. The cotton duties were introduced last year on the special condition that they should not be protective, but it was now found that the Act was not adequate. It was impossible to say whether the present Bill would be final, but the Government had honestly done their best. No protection—not even five per cent.—would affect hand-loom weaving.—His Excellency Lord Sandhurst opened the Agricultural House and Cattle Show at Chinchli.
- 6—At a meeting of the Viceregal Council the Hon. Mr. Woodburn said that enquiries having been instituted referring to the suicide of the late Raja of Patna, it was found that the Raja shot his wife dead and then shot himself while insane, the cause being the refusal of the Rani to give her husband Rs. 20,000 from her private purse for a visit to England.—Section 3 of the Madras Electric Tramways opened for traffic. The cars are said to be well patronised.—At a meeting of the subscribers to the Lord Reay Memorial Fund in Bombay it was decided that the whole of the available balance of Rs. 11,827 be made over to the nurses of the Sir J. J. group of hospitals, the fund to be kept intact as an endowment, the interest only being used in meeting the expenses.
- 7—Mark Twain arrived in Calcutta and gave his first public lecture.
- 10—His Highness Bhowasingji Takhtsingji was installed with due ceremony by Colonel Hancock Political Agent, on the Bhownugger *darbar*. Rejoicings were not permitted by His Highness under the circumstances and the Durbar returned to mourning for the late Maharajah, the same to continue for three months. The sad intelligence which reached Colonel Hancock soon after the function was over of the death of his son at Poona added much to the gloom which pervades Bhownugger at this time.
- 11—The great Military Tournament at Calcutta, which has proved such a splendid success, was brought to a close. The receipts amount to over Rs. 58,000, so that, after paying all expenses, there will be a substantial sum to divide amongst the troops who have taken part.
- 12—The trial of the four Hindoos, charged with a series of offences relating to the disappearance of Colonel Hume's pay bill, concluded at the Bombay Criminal Sessions. Three were sentenced to three years' hard labour each, the fourth accused

being found not guilty was discharged.—A public meeting of the friends and admirers and the subjects of his Highness the late Maharajah of Bhownnager held in Bombay for the purpose of giving expression to the deep sorrow felt at the death of Sir Takhtasingee, the late Maharajah of Bhownnager.

- Feb. 13—The Government of India has directed that Umra Khan be courteously treated during his passage through India *en route* to Mecca. The arrival of Umra Khan at New Chaman was somewhat unexpected, though it was known that he had reached Kandahar from Cabul. He arrived in Bombay by the B. I. S. N. Company's steamer "Simla."—At the Viceroyal Legislative Council the reports of the Select Committees on the Merchant Shipping and the Port Bills were presented, and the Volunteers and the Jury Bills were referred to Select Committees. Bills of a purely technical and general nature to amend the Railway Act, and Presidency Small Cause Courts' Act, were introduced, and the Hon'ble Mr. Ananda Charlu's name was added to the Select Committee on the Penal Code Amendment Bill.
- 14—The well-known pony, Mulberry, the winner of the Civil Service Cup at Lucknow, and of nearly every event for which he has been entered, sold at Meerut for Rs. 30,000 to Captain Firman. This is believed to be the largest price ever paid for a pony in India.
- 15—His Excellency the Governor of Bombay turned the first sod of the Ahmedabad-Prantel Railway at Ahmedabad, the ceremony being witnessed by a large party of ladies and gentlemen who had been specially invited from Bombay and other parts of the Presidency by Messrs. Killick, Nixon & Co., the Agents of the new line. Mr. L. R. W. Forrest, Chairman of the Ahmedabad-Prantel Railway Company, gave a short history of the project, explaining that it was only fifteen months ago that Lord Harris, speaking in that city, had expressed his surprise that private enterprise had not offered to make that line. Since then a concession had been obtained and a Company had been successfully floated. The Governor said that he looked upon that as a historic occasion, as it was the first opportunity which had been given to local capital in the Presidency to engage in local railway enterprise. Speaking at the luncheon afterwards, Lord Sandhurst drew especial attention to the fact that the railway was to be built out of rupee capital. He remarked that he would like to see a greater development in the employment of that class of capital. He did not think too much stress could be laid on the beneficial effect of keeping the wealth of India in the country if they could and of disseminating it among the people. His Excellency also received addresses from the Municipalities of Mehmabad and Ahmedabad; paid a visit to the Female Training College at Ahmedabad; opened the Bholanath Sarabhai Literary Institute, for Women; and dined with Mr. Reid, Commissioner of the Northern Division returning to Bombay the same night.—Captain Hext, R.N., Director of the Royal Indian Marine, left for England to give evidence before the Royal Commission on Indian Finance. Captain Hext's evidence will relate mainly to the cost of the transport service.—A resolution on the Dholia Riots published by the Bombay Government, stating that the Mahomedans of the place, so far as overt action is concerned, were entirely to blame.
- 17—At the Criminal Sessions two Hindoos, charged with having murdered a girl, were re-tried and found guilty, the first being sentenced to death, and the second to two years' hard labour.
- 18—Lord and Lady Sandhurst entertained for the first time in Bombay the European members of the Bombay City Police and their families.—A Convocation of the University of Bombay was held, the Hon. Mr. Justice Jardine, the Vice-Chancellor, presiding. In the course of his speech he said that the stream of private liberality had kept on the flowing in the direction of endowments for scholarships, and it was a pleasant circumstance to notice that in that way the name of their Chancellor, Lord Sandhurst, had already been commemorated by a Mahomedan donor.
- 19—Lord Sandhurst present at the annual meeting of the Bombay Chamber of Commerce. The Chairman, the Hon. Mr. Macdonell, in moving the adoption of the report complained of the serious protection given to the hand-loom weavers by the recent Cotton Duties Legislation. This would so affect the weaving mills that the Chamber would watch the course of events in regard to them with anxiety. The Chairman contended that, if the process of substitution, as contemplated by Manchester, is possible, the natural advantages of the Indian mills in spinning coarse yarns are so great that it is not likely to be checked by a 3½ per cent. excise. Mr. Beaumont urged that the re-adjustment the Chamber suggested (that of making 20s. the limit of exemption all round) would have interfered in the remotest degree with Lancashire's trade with India. He said this as an importer who had not the slightest interest, direct or indirect, in any of the Indian mills. Mr. L. R. W. Forrest remarked that they sympathised with, and could understand in some measure the position of the Government of India, but they need not be afraid to express their opinion that a little more backbone and a little righteous stiff-neckedness would have prevented the anchronism of an excise duty on the most important industry, except agriculture, in the country. They as practical men and most of them engaged in the piece-goods trade, knew that Indian clothes did not enter into direct competition with English ones, nor even indirect competition, with the exception, perhaps, of an infinitesimally small portion, and they asserted that there was no justification for the impost of an excise which, in times of bad trade, acts as an oppressive tax, and which would not be tolerated in England for a single day in the present condition of Parliamentary representation.
- 20—The railway programme in Burmah for the ensuing season, besides the Mandalay-Kunlon line and Myitkyin extension, includes the construction of a Branch of the Mu Valley Railway to the Chindwin river and another branch to the Kabwet Coal Mines.

- Feb. 21—The Madras Government agreed to the establishment of a special training school for Pariah teachers for employment in the schools lately started for low-castes in the Madras Presidency.
- 22—The final tie of the Army Football Tournament at Umballa resulted in a win for the Gordon Highlanders, who defeated the Somersetshire Light Infantry by one goal to nothing.
- 23—Sir Donald Stewart has had a long sharp attack of pneumonia, the fruit of exposing himself to night air in an open carriage.
- 24—A Notification published by the Government of Burma recording the services of Major Atkinson. The order concludes that Major Atkinson was an officer of brilliant courage and exceptional ability. His premature death is deplored by the Chief Commissioner as a serious loss to the Administration.—A serious accident occurred at a hotel in Madras, resulting in the death of Mr. Schneider, Assistant to Messrs. Spencer and Company. The roofing of the building collapsed, and falling through the floor of the upper room crashed into the lower room, where Mr. Schneider was sleeping, wrecking everything, and killing the occupant on the spot.—A Hindoo dancing girl, aged twenty, found lying dead in the room of her house in Bombay on Monday with a *dhool* tied round her neck, the motive for the deed being the theft of her ornaments worth Rs. 600. Her servant, who is suspected of the murder, has been arrested.
- 25—An evening entertainment given at "Daria Mehel," Valabar Hill, in honour of the Hon. Mr. W. R. Macdonell, of the firm of Messrs. Wallace and Company, who is shortly proceeding home.
- 26—At a meeting of the Bombay Legislative Council under the presidency of H. E. the Governor, the Hon. Mr. Nugent withdrew the Bill to amend the Kurrachee Port Trust Act of 1883, while the Bill to amend the Boiler Inspection Act of 1891 was, on the motion of the Hon. Mr. Birdwood, read the first time and referred to a Select Committee for report.
- 27—At the Viceregal Legislative Council the Select Committee's reports on the Volunteers Bill and the Inland Bonding Warehouses Bill were presented. The Bills to amend the Penal Code with reference to Furrakabad rupees, the Extinction Act and the Presidency Small Cause Courts Act were considered and passed. The Bill to amend the Indian Contract Act was referred to a Select Committee.—It is understood that the Bill to amend the Merchant Shipping Act has been dropped for the present, as further consultation with the Board of Trade is necessary.—A meeting held at Rajkote to express regret at the untimely death of the late Mr. Chester Macnaghten, Principal of the Rajkumar College, and to adopt measures to perpetuate his memory.
- 28—Mr. Nanabhai Ardeshir Moos, B.Sc., F.R.S. (Edinburgh), Lecturer on Physics at the Elphinstone College, appointed a *sub pro tem* Director of the Colaba Observatory in the place of Mr. C. Chambers, deceased, and took charge of his office. The appointment has been made by the local Government, but under the new rules it will have to be confirmed by the Government of India.—The members of the three local Volunteer Corps, the Bombay Light Horse, the Bombay Artillery, and the Bombay Rifles, took part in a sham fight at Matoonga, and it was highly successful.
- 29—A drowning fatality occurred in the Calcutta Botanical Gardens, the first two of the three children, namely, Beatrice Chapman, Oswald Kanna, and Gertrude Kaye, aged 11, 14, and 10 years respectively, having been drowned while bathing in one of the tanks, the third one being rescued by Mr. W. J. E. Herbert by jumping into the tank.—A message, states that the Baluch-Afghan Boundary Mission had arrived on the northern limits of Nuski. All was well, and the demarcation was progressing favourably, the frontier having been settled up to Chagral. A halt of one or two days was to be called in this district to make final arrangements for the march across the Registan. The weather on the mountain ranges has been very severe, notwithstanding which all pillar-building on the ranges has been completed.—Captain MacMahon has made considerable progress in the delimitation of the Afghan frontier from the Khwaja Amran range southwards towards Shorawak, but last week a halt had to be called to settle some small points raised by the Ameer's representative. It is not expected, however, that the delay will be serious.—Colonel Holdich reports having met the Persian Boundary Commissioner and delimited the first section of the frontier from Kohak. The Commissioner is a cousin of the Shah.

MARCH.

- Mar. 1—The steamer "Argus," which was stranded at the Arnugaoon Shoal near Madras towed off by the Calcutta tug "Retriever" and arrived at Madras. It appears that she grounded on the Shoal during a thick fog.—Zalim Singh, Maharaj Rana of Jhalawar, has been deprived of all governing powers, and the State for the present will be administered by the Political Agent. The Government of India will shortly announce their decision regarding the future of the State.
- 2—The Madras Government has recommended the construction of the proposed railways from Madura to Anaumben and Tinnevely to Quilon by the South Indian Railway, an English Syndicate, formed for the purpose, having fallen through.—H. E. Lord Sandhurst visited Messrs. Visram Ebrahim & Co's steamer "Sultan" at the Victoria Dock prior to her departure to Jeddah with about 1,000 pilgrims. Umra Khan of Chitral, who was a passenger, was presented to the Governor.—The Bombay Government assembled at Mahabaleshwar.
- 3—The annual Convocation of the University of Allahabad held. The Address of the Vice-Chancellor, Mr. Conlan, contains the announcement that for the future those who go in for the legal degree will have first to pass either the B.A. or the B.Sc. Examination instead of being allowed to turn straight to legal studies after going through the Intermediate or first Arts Examination.—The annual distribution of

- prizes to the successful students of the Grant Medical College took place, the Hon. Mr. H. M. Birdwood, C.S.I., presiding.—A Moplah outbreak in Madras is assuming large proportions. The situation is becoming critical, and the outrages are increasing.
- Mar. 5—His Excellency the Viceroy in Council decided that the Presidency and Post Office Savings Banks should be amalgamated, and the Post Office organisation being more economical, the Presidency Savings Banks will be closed from the 1st October next. There is not much business now remaining for the Imperial Legislative Department this season. The Salt Bonded Warehouses and the Railways Bills were passed at a meeting of the Council, and the report of the Select Committee on the Legal Practitioners' Bill were presented. Among the Bills which are remaining, and which are likely to be passed before the Government moves to Simla, may be mentioned the Volunteers, the Code of Criminal Procedure, and the Excise Bills. Probably also the Bill dealing with Reformatory Schools and the Memons' Bill will be introduced. The Hon. Rao Saheb Bhuskate has signified his intention of asking a question on the Central Provinces Settlement at the next Council meeting.—The 24th Baluchistan Regiment embarked at Kurrachee for Mombassa.
- 9—Mr. Rustomjee M. Patell appointed to act as Chief Judge of the Small Causes Court during the absence on leave of Mr. Chitty.
- 10—The Gwallor Durbar has provided relief works for the distressed portion of the population by means of the Goona-Bara Railway, the first section of which is under construction.—The Governor-General in Council has been pleased to direct that if any servant of Government being a Volunteer is called out on actual military service he shall be entitled to receive, if at the time of being called out he was on duty or on leave on full pay, the same salary and allowances as if he had remained on duty or on such leave, or the military pay and allowances of his rank whichever is greater; if at the time of being called out he was on leave or less than full pay, his leave allowance and the military pay and allowances of his rank as provided by the rules under the Act.
- 11—At the High Court Mr. Justice Jardine and Mr. Justice Ranade considered a reference made to them in the case of *Imperatrix vs. Juma Fakir* and another, by Mr. F. K. Berkeley, her Majesty's Commissioner and Consul-General for Uganda, for review of the sentence passed upon the accused. The accused were convicted by Mr. Berkeley for taking part in operations of war and aiding and abetting the King of Unyoro in carrying on war against the King of Uganda and the Protecting Power, and also of slave trading, and were sentenced to two and three years' imprisonment respectively. Mr. Young, who appeared for the accused, argued that the offence was not committed within the British sphere of influence, and that therefore the case did not come within the jurisdiction of this Court. Mr. Lang, for the Crown, argued that the jurisdiction and the sphere of British influence were clear, and that the convictions and sentences, notwithstanding a certain amount of vagueness in the proceedings, which was unavoidable under the circumstances, should be affirmed. As it was a case of great importance, the Court reserved their decision.—A serious fire occurred in Bombay resulting in the complete destruction of the Army and Navy Stores, situated next to the Esplanade Hotel, which at one time was in danger, the shutters of the windows being burnt. Great consternation prevailed among the residents, many of whom left and found shelter in neighbouring hotels. Damage to the extent of over twelve lakhs of rupees was done. The premises were fully insured.
- 12—The annual report of the Sanitary Commissioner with the Government of India shows that in one year, 1894, enteric fever accounted for 38 per cent. of the deaths among British troops. The ravages of contagious diseases are still steadily mounting, the admissions to hospital rising to over 511 per thousand as compared with 168 in the previous year. Sixty-three per cent. of the whole garrison, over seventy thousand strong, are declared to have been infected, and over three thousand men daily were ineffective from this cause alone.
- 13—A disastrous fire occurred in Myitkyina, Rangoon, and was caused by the accidental upsetting of a lamp. No water being available, the fire swept on unchecked and burnt itself out after destroying the Bazaar and the entire native quarter of the town.
- 14—The eleventh annual meeting of the National Association for supplying female medical aid to the women of India held in the Town Hall, Calcutta, his Excellency the Viceroy presiding.—The Right Hon'ble Sir Arthur Ellbank Havelock, K. C. M. G., the Governor-elect of Madras, arrived in Bombay by the P. and O. mail steamer *Peninsular* and left for Madras. Sir Arthur and Lady Havelock arrived in Madras on Wednesday, and his Excellency took his seat as Governor of Madras under the usual salute. His Excellency has been appointed Knight Grand Commander of the Order of the Indian Empire.
- 15—The death reported from the effects of mauling by a tiger of Mr. T. H. Butler, P. W. D., in the Central Provinces.
- 16—Lord and Lady Wenlock and their little daughter, accompanied by Major Lawley and Lord Douglas Compton, left Madras for Marseilles.
- 17—H. E. the Governor laid the foundation-stone of the Sir Dinshaw M. Petit, Bart., School for Sheet Metal Working and Enamelling in the compound of the Victoria Technical Institute at Byculla.
- 18—A large number of troops took part in the Military Manœuvres, held in the vicinity of Khandalla and Lanowil, and they were highly successful.—H. E. Lord Sandhurst, visited some of the most squalid and dirty parts of the city of Bombay seeing for himself how the poorest of the poor managed to live in their miserable dwellings in the most congested parts of the town.
- 19—At the meeting of the Viceroy's Council the report of the Select Committee on the Jury Bill was presented, and the Bill to provide for the recognition in British India

of probate and letters of administration granted by the courts in the United Kingdom was considered and passed. A Bill granting power to the Memons to find themselves under Mahomedan law was introduced, and the Hon. Sir James Westland presented the Financial Statement. The Financial Statement published. The principal features in this Statement are—The Accounts of 1894-95 have closed with a surplus of Rs. 693,110, after providing for the expenditure of Rs. 558,867 involved in raising the Famine Grant to Rs. 1,000,000. The Revised Estimates of 1895-96 show a surplus of Rs. 951,400, being an increase of Rs. 905,200 over the surplus entered in the Budget Estimate of the year. The partial restoration of the Famine Grant to the same extent as in 1894-95 has added Rs. 534,800 to the expenditure. The Chitral Expedition is expected to cost this year Rs. 1,647,500, while the Budget Estimate made a provision of only Rs. 1,00,000 for preparations. The contributions aggregating Rs. 405,000 which were taken from Provincial Governments in 1894-95 have been refunded. The rise in the rate of exchange from 18'00d. to 12'68d. the rupee secures a saving of Rs. 1,228,900 in the Exchange on trading payments. The Opium Revenue has been higher than the Budget Estimate by Rs. 196,500, and the Opium Expenditure in India less by Rs. 676,000. The Revenues generally have improved, and the Expenditure, other than that above mentioned, has been kept well below the Budget Estimate. The Budget Estimates of 1896-97 show a surplus of Rs. 463,100. The Cotton duties have been reduced from 5 to 3½ per cent, involving a loss of Revenue of about Rs. 500,000. The Famine Grant is continued at the amount of Rs. 1,000,000, involving an additional charge of Rs. 473,500. An expenditure of about Rs. 500,000 on measures of preparation for mobilisation has been sanctioned. There is a moderate increase in ordinary Expenditure. In other respects the Revenues generally show a large improvement as compared with the Budget Estimates of last year. And the rise in the rate of exchange from 18'00d. to 12'76d. the rupee secures the large saving of Rs. 1,382,800 in the direct charge for Exchange. The rise in Exchange also effects considerable savings in the pay of the British Troops and in Exchange Compensation Allowances. The Expenditure on Railway (Capital Account), including East Indian and Assam-Bengal, will be Rs. 5,278,300 in 1896-96 and Rs. 7,270,000 in 1896-97. These amounts are in addition to advances of Rs. 103,600, and Rs. 1,150,000 for expenditure on Railway Construction by the Bengal-Nagpur and Indian Midland Railway Companies, and to the expenditure, from their own funds, of Companies guaranteed or assisted by the Government. It is expected that the Secretary of State will sell Council Bills for £18,300,000 in 1895-96 and for £18,500,000 in 1896-97. He intends to borrow in 1896-97 £2,400,000 by the issue of India Stock to discharge certain debentures falling due, and £2,000,000 by the issue of India Bills to replace India Bills of that amount falling due in May. These announcements are accompanied by the usual reservation of entire liberty to the Secretary of State to vary the amounts to be obtained by bills or raised by loans as he may find occasion. It is intended to issue a rupee loan of four crores in 1896-97. Full liberty is however reserved to the Government of India to vary this intention in any way and to any extent which may be found expedient. The position generally is much more hopeful than it was last year.

Mar. 20—H. F. Lord Sandhurst presided at the distribution of prizes to the successful pupils of the Fort High School. He congratulated Mr. Framjee Bomanjee Master, the Principal of the Institution, on the excellent religious, secular, and physical education imparted at the Institution, and addressed a few words of encouragement to the boys, whose recitations and songs in four different languages were rendered in excellent style.—A party given to Sir Alexander Miller and Sir Henry Brackenbury, the retiring members of the Viceroy's Council, at Government House, Calcutta. The Viceroy, in proposing the health of the two retiring members, testified to the great services the two gentlemen had rendered to the country, and remarked upon the great changes which had taken place since he had assumed office in the composition of the Council.—Her Majesty's flagship *Fonaventure*, under the command of Captain F. S. Ingfield, left the harbour with Rear Admiral E. C. Drummond, the Naval Commander-in-Chief on board, to inspect the Torpedo Flotilla which has been mobilized, under the command of Captain W. S. Goodridge, R.N., since Tuesday last. The Admiral returned in the evening.—A daring fraud perpetrated. A consignment of Rs. 80,000 in eight boxes was sent by a Tahsildar under the orders of the Collector from Ponani to the Bank of Madras, Cochin, owing to the disturbances at Ponani. When the boxes reached Cochin, it was found that one was empty, a piece of granite having been substituted in place of the specie. Prompt steps were taken, and the Police Inspector of Ponani was arrested on suspicion, and an examination of his boxes resulted in the discovery of upwards of seven thousand rupees. The wife of this man was arrested at Madras, and about two thousand rupees were found in her boxes which she could not satisfactorily account for. The Inspector, who is a European and was formerly a soldier, is reported to have incriminated others.

21—Lord Sandhurst, as Pro District Grand Master of Bombay, attended the Jamshedji Naoroo Festival at the Freemasons' Hall. Mr. K. R. Cama having explained the origin and history of the festival, which fell on the vernal equinox, said Lord Sandhurst was the first Governor of Bombay who had taken a keen and active interest in Freemasonry. It was hoped that during Lord Sandhurst's *regime* Freemasonry, which was flourishing in Bombay, would prosper still more, and bind the members who belonged to different castes and creeds in a still closer bond of brotherhood. Lord Sandhurst, in expressing his pleasure in being present on that occasion, said that Freemasonry knew no distinction between creeds, nationalities or parties, and when he looked at the cosmopolitan gathering assembled round him, he found ample proof of the fact. It was true that he was not there as a representative of the Queen-Emress, but as Pro District Grand Master, and so long as he was officiating

in that capacity they might be certain that he would do his utmost to forward the interest of the brethren and to increase the number of the brethren on the rolls.—A meeting of the friends and admirers of Sir Charles Pritchard held at Kurrachee, when it was resolved as a mark of the estimation in which Sir Charles's administration of the Province was held, and in consideration of the great public benefits which his efforts had secured for the Port of Kurrachee, that a portrait should be painted by an artist of Sir Charles's selection and be made over to the Municipality to be placed in the Feroz Hall. Between Rs. 3,000 and Rs. 4,000 were subscribed for in the room.—H. E. the Viceroy inspected the several corps of the Presidency Volunteer Battalion in the grounds in front of Government House, Calcutta, and Lady Elgin distributed the prizes. The Viceroy addressed them on the progress that had been made during the past year and the satisfactory results of the shooting contests and inspections that had taken place. Referring to the new Volunteer Act, his Excellency the Viceroy said that he felt that in the provisions of that Act the Government had done the very best that was in their power for the interests of the Volunteers. It was not too much for Government to expect that Volunteers would reciprocate the interest that had been shown in them, and come forward and put themselves under the conditions of the new Act.—Regarding the attacks upon the Ameer for his conquest of Kafiristan, it is much to be hoped that his Highness notified some time ago to his subjects that slave traffic in Kafir was not to take place. The Government of India was informed by Abdur Rahman some time ago that no attempt would be made to prevent Kafirs taking refuge in Chitral, and this declaration was accepted without demur.—Ellahikhan Gowaskhan, a Pathan, and Tookaram Santoo Savant, a Hindoo, suffered the extreme penalty of the law at the Bombay Jail. The Pathan was condemned for having caused mortal injuries to his wife and his mother-in-law, and the Hindoo for causing the death by strangulation of a girl named Kasse for the sake of her ornaments valued at Rs. 100.

- Mar. 23.—The following distribution has been made of the sum of Rs. 30,000 entered in the estimates of 1896-97 for grants to Volunteers Corp for providing armouries, magazines, headquarters, etc.: Mangalore Rifle Volunteers, Rs. 5,461; Moulmein Volunteer Artillery, Rs. 4,496; South Indian Railway Volunteer Rifle Corps, Rs. 4,426; Surma Valley Light Horse, Rs. 4,326; 4th Administrative Battalion, North-Western Provinces Volunteers, Rs. 4,136; 2nd Punjab Volunteer Rifle Corps, Rs. 4,000; Baluchistan Volunteer Rifle Corps, Rs. 1,800; Burma State Railway Volunteer Rifles, Rs. 816; Nagpur Volunteer Rifles, Rs. 539.
- 24.—The latest development of the Mukhidand dacoit business is an offer by Murree, Chief Nawab of Bugli near Jacobabad, to furnish an armed force of 200 men to clear the district of marauders. The Nawab, who, after visiting the disturbed district, is now in Kurrachee, laying certain proposals for this purpose before the Commissioner of Sindh. The troops sent out from Hyderabad against the gang are returning to quarters, having apparently effected little or nothing in the way of captures.
- 25.—The Government of India have decided to take steps to secure a friendly conference with the Tibetan authorities, in order to obtain an exact idea of their views regarding the frontier. Mr. Claude White, British Agent, Sikkim, will probably be deputed to meet any representative that the Lamas may send down from Lhasa to discuss matters. An effort at the same time will be made to arrange for the existing trade convention being loyally observed.
- 26.—General Brackenbury, in his speech on the Budget, stated that it is intended to reduce the garrison on the Malakand by one Battalion. The regiment to be withdrawn is the 34th Pioneers, who are now engaged in giving the finishing touches to the military road leading in to the Swat Valley.
- 27.—Admiral Drummond, Naval Commander-in-Chief, ordered the torpedo flotilla to be mobilised. The flotilla left under the command of Captain W. S. Goodridge, R.N. The flotilla consisted of the torpedo catcher Assaye (Captain Goodridge), and the torpedo catcher Plassy (Lieutenant Commander W. H. Taylor, R.N.), with seven first-class torpedo boats.—The Rana of Dholpore won the first prize in the Jodhpore Trevor Pigsticking Contest.
- 28.—The last link in the metals of the Kotri-Rohri Railway was completed on the 28th ultimo in the presence of Mr. Stent, Engineer-in-Chief. The inspection by the Director-General of Railways takes place some time within the next few days.—Mr. W. Webb, Third Presidency Magistrate, delivered his decision in the charge of insult and outrage preferred by Goolbal against W. H. Daw. The Magistrate, after referring to the contradictory statements made by the witnesses in the case, remarked that the accused's act in walking into a compartment which seemed at first sight to have been for ladies might be considered "a violation of good taste," it "cannot be construed as a violation of any of the regulations," as the compartment, in question was not reserved. The contradictory statements and the above circumstances combined threw a doubt on the matter which should be given for the accused's benefit, and contradicted as the complainant's statement was, the Magistrate had no alternative but to acquit the accused.—The Kadir Cup was carried off by Mr. T. C. Edwards, a young civilian, with little more than two years' service; and the Pigstickers' Cup by Mr. W. A. Last, another civilian.—The cholera epidemic continues to create a panic in Calcutta, and the Municipality has issued a notice to all private practitioners in the city to help in reporting all cases and in doing all in their power to stamp out the disease.

APRIL.

- April 1.—His Excellency the Governor left Bombay for Poona en route to Mahabeshwar.
2.—Another riot is reported from Alathur near Palghat. Its cause and the names of those participating in it are not yet known, but it is stated that two Moplahs have been killed.

- April 5.—Mr. Lillywhite, Telegraph Master, his two sons, a boarder, and two servants were poisoned with arsenic by a cook at dinner at Rangoon. The eldest son of Mr. Lillywhite and Mr. Lillywhite died from the effects of poisoning. Two more, the boy and girl, are ill. The cook has confessed, implicating seven others, six of whom are durwans, to receiving one hundred rupees and a bottle of brandy to do the deed for taking revenge against Mr. Lillywhite, who had struck Messrs. Rowe and Co.'s durwan for insolence recently.—Mr. T. M. Rutherford, General Traffic Manager, East India Railway, died suddenly of cholera at Calcutta.
- 1.—Surg.-Lieut.-Col. Lawrie, Residency Surgeon, Hyderabad, read a paper on the subject of the Malarial Parasite at the Grant Medical College, Bombay. Dr. Lawrie's main arguments are that malarial fever produces inflammation of the spleen, which interferes with the function of that organ. This organ, which is concerned in some way with the production of blood-cells, produces cells of abnormal quality by reason of this interference; and these abnormal cells behave differently from healthy cells, and present appearances which have been mistaken by European observers for parasites.—A serious fire occurred at Naini Tal, the old Secretariat being completely burned out. The building was being used as the Diocesan Boys' School, the Lieutenant-Governor being in occupation of the Sherwood Boys' High School.
- 2.—News received in Bombay of the mysterious disappearance near Suez while at sea of Captain Hutchison, the Commander of the Anchor Line steamer Persia, which was homeward bound from Bombay.—The weekly report on the state of the weather and crops contains conclusive evidence as to the growing scarcity of fodder and water-supplies through the North-West Provinces.
- 3.—The German steamer Baroda went ashore off the Armeghon shoals, about fifty miles north of Madras. All attempts to float her have hitherto failed. The steamer is uninjured, and no part of her cargo has been jettisoned. The Agents in Calcutta, Messrs. Oscar Koebel and Co., have sent the tug Retriever to her assistance.—A sepoy named Rahim Beg, who was reprimanded by his havildar for dereliction of duty shot that officer dead at Kurrachee together with a police sepoy standing near, and made off into the jungle with his rifle and ammunition, but was tracked by a party of sepoys and refusing to surrender was himself shot.
- 4.—The Rajah of Bobbili appointed a Member of the Madras Legislative Council in place of the Maharajah of Vizianagram, whose term of office has expired. The Rajah of Bobbili is an enlightened representative of the landed proprietors of the Presidency, and his appointment will be hailed by the Madras Landholders Association with satisfaction.—At the meeting of the Standing Committee of the Municipal Corporation, Dr. Bhattachandra Krishna was re-elected the chairman of that body for the ensuing year.—It is believed that up to date the Special Commissioner appointed to enquire into the Moplah outbreak has failed to elicit any information not already made public with regard to the causes of the outbreak.
- 5.—Dr. Cowasjee Hormusjee unanimously appointed President of the Municipal Corporation for the ensuing year.—Shots fired at the sentry over the water supply near the Malakand Camp. The sentry was wounded in the face by a slug, but the man who fired bolted, leaving his rifle behind him.—The Viceroy and Lady Elgin and staff reached Simla under the usual salute.
- 10.—Experiments carried out in India with the Lee-Metford bullet have been so successful that a .303 pellet with effective "stopping" powers has at last been found and this without the loss of accuracy in shooting.
- 11.—Prince Henry of Prussia is in the Nizams' Dominions on a shooting visit. He is the guest of Sir Vikar-ul-Umra, who, though prevented by stress of official work from joining his camp, has made all arrangements for the comfort of his guest, and has placed the camp in charge of Mr. Arthur Wilkinson, extra Aide-de-Camp. Prince Henry has already shot five tigers and a bear.—The Bhopal-Ujjain Railway, which forms a connecting broad gauge link between Bhopal on the Indian Midland Railway and Ujjain on the Rajputana-Malwa Railway, opened for all descriptions of traffic. For the present one passenger train will run each way daily.
- 15.—The 26th Bombay Infantry have replaced the 24th Baluchis at Chaman. Sanction has been accorded to a further two months' supplies being despatched to Mombassa for use by the 24th Bombay Infantry.
- 16.—The whole of the Berad gang has now been secured, including some twenty-four of the worst badmashes in the Belgaum district.
- 18.—The unusually heavy floods damaged the bridge over the Panjkora river at Chutiatan and swept away all the Bridges above Dir. The road has also been rendered impassable in some places. Every effort is being made to restore communication, but there is no reason to anticipate any difficulty in carrying out the Chitral reliefs next month.
- 20.—Owing to the failure of rain and the consequent scarcity in several districts of Upper Burma, some heavy remissions of revenue have been made. The thatamada, which is usually Rs. 10 per household, has been fixed at a lower rate in several districts, and even a lower rate of remission has been made amounting to over two and a-half lakhs, a lakh and a-half being in Shwebo. There are also remissions of land revenue, but though there is scarcity in a number of districts there is no actual destitution. The Mandalay-Salween line is providing work for the people from the scarcity tract, from which considerable migration is going on.
- 22.—A Baluch sepoy of the 30th Bombay Infantry, named Khan, shot another sepoy of the same regiment at Manora while on sentry duty. The murderer was arrested and placed before the City Magistrate, but denies having committed the crime. He has been remanded to Jail.—Sir Salter Pyne left Peshawar for Cabul, taking with him over 350 cases of new machinery consigned by Messrs. Greenwood and Batley for use in the Ameer's workshops. This machinery has been in course of construction

for over two years, each part having to be specially made to admit of its being carried by camel transport. Another consignment of more than 500 tons is also expected later. The latest reports that have reached Sir Salter Pyne stated that the health of the Ameer continued excellent.

April 23—A fire which broke out at Surat is ascribed to the carelessness of the tenants of a house in Galamandi Bazaar, who left their premises before extinguishing the fire used for cooking the midday meal. The high wind which was blowing at the time scattered the burning embers about the house, with the result that inflammable materials in the dwelling caught fire. The whole of the timberyard and many shops and houses on the right of the station-road were practically gutted, together with Mr. Jaffer Ali's tomb. The area destroyed is about fifteen acres, and some sixty houses have been burnt down. The damage is estimated at four lakhs of rupees.

21—Another fire broke out in the Gholwad portion of Surat and resulted in the destruction of four and damage to two houses occupied by weavers and grain merchants.—A fire broke out in the mule department of the Alliance Cotton Manufacturing Company on Saturday last, and damage to the extent of Rs. 50,000 has been done to the Machinery bobbins and to the roof, which are fully covered by insurance.—In the fire at the Valod Village about two hundred and fifty small houses were destroyed, but the damage is not estimated to exceed Rs. 50,000.—News comes of a brilliant engagement fought by Lieutenant Scott, of the Indian Contingent, against a force of rebels in the Shinba Hills, British East Africa, shows that the latter, who were numerically strong, occupied a good position, from which the attacking force of sixty-four men ultimately drove them with a loss of twelve killed. A native runner has reported that Lieutenant Scott has signally defeated the Chief Ayoub's forces.—News received at Simla that the Tsawbwa of Kailung in the Mekong Valley has died of pneumonia. He was a comparatively young man and had shown marked loyalty to the British Government, having attended Sir Frederick Fryer's Durbar of the Shan Chiefs some weeks ago.—An Admiralty Court of Inquiry, composed of Mr. Hart-Davies as Judge, Captains Tindall and Taunton of the Patrick Stewart and Kurrachee Lighterage Company, respectively, as assessors, assisted by Captain Shopland, Port Officer, Kurrachee, held a District Court to inquire into the circumstances of the collision between the Rufford Hall and the Java in harbour here on Sunday last. Four witnesses—Pilots Humble and Johnson, Ingle, 2nd Officer, Java, and Captain Tindall of the Java—were examined and the further enquiry adjourned till the 18th June next to record the evidence of the Rufford Hall officers, who are expected to return about that time.

23—Communications are now passing between the Ameer and the Foreign Office with reference to the appointment of new native British Resident at Cabul. The post will probably be filled towards the end of the present month, and the native officer who will be selected will take up with him the insignia of the G. C. M. G., which has been conferred on the Ameer's sons.—The latest news from Cabul states that the Ameer is now enjoying better health than for some years past. He has recently accompanied his sons on a shooting party travelling most of the way in a sedan chair. More recently he has also been for some miles inspecting the new road on the Tangi Ghauri defile.—A sad accident reported from Rangoon, where Mr. F. W. Thellusson, Deputy Conservator of Forests, was thrown out of a dogcart, sustaining injuries which resulted in his death in three hours. He was about to start for Home on three months' leave.—Mr. Noormahomed Jairaibhoy Peirbhoy has offered two lakhs of rupees for the erection and maintenance of a building for the use of the Khoja community on festive occasions, similar in object and design to the "Albless Baugh" among the Parsees.

27—A series of thunderstorms gave welcome rain to Eastern Bengal. The amounts were between one inch and one inch and three-quarters at Chittagong, Barisal, and Mymensing. This should help to allay the anxiety which was being felt about the jute crops. Rain was also received on the same day in the Duars, Julpauri getting a fall of nearly two inches.

28—Sepoy Isar Singh, 20th Punjab Infantry, Peshawur, shot Jemadar Asa Singh of his regiment and then himself. The Jemadar was killed outright and the sepoy has since died.—A serious accident occurred on the East Indian Railway. While the up-train with the Bombay-Punjab mails was running at full speed between Secunderabad and Dadri stations, a parcel of fireworks carried by a third-class passenger ignited, and the explosion killed one man on the spot, three others dying soon after, and eleven more were also being seriously injured.

30—The Hon'ble Mr. Winterbotham, specially appointed to enquire into the cause of the recent Moplah outbreak, has completed the enquiry which has been most thorough, hundreds of witnesses having been examined, including the families of those who took part in the outbreak. It is understood that much important information has been obtained.—Colonel Fuchimo of the Japanese Army arrived at Quetta, a British officer being deputed to receive him on the Railway station. Colonel Fuchimo is staying with Colonel Keighley.

MAY.

May 1—Among the passengers who proceeded to Europe by the Austrian Lloyd's steamer Imperatrix was Prince and Princess Henry of Prussia.—A fanatical outrage was committed at Nowshera on the railway platform. Lieutenant Stevens was seeing to the boxing of his pony, when an Afghan crept up to him and stabbed him. The fanatic was at once seized, and states that he had left his village, vowing to kill the first European he met. Lieutenant Stevens died on Wednesday last from the effects of his injuries.

May 2.—News of the assassination of the Shah of Persia received with painful regret in Bombay. The Consul-General for Persia has received messages of condolence from all parts of India, including those from H. E. the Viceroy and H. E. Lord Sandhurst. The ninth Bombay Provincial Conference opened at Kurrachee, Mr. Chandavarkar presiding. A number of questions relating to the presidency were discussed. The next conference will be held at Sattara.

There are rumours beyond the Malakand of small parties of fanatics being bent upon giving trouble during the Chitral relief. It is, however, quite clear that in Bajour itself but little interest is felt in the movement of troops. The Khan of Dir is on the alert, and the recent attack on a detachment of his levies will make his men keep a sharp look-out for stray Mahmunds and Utman Khels who are the only persons likely to give trouble.

- 7.—Four Japanese priests, who are on a short visit to Bombay, were present at the meeting of the Municipal Corporation. They intend to proceed to Russia through Central Asia.—A serious accident occurred to Mr. Wahab, wife of Major Wahab, R. E., who has returned to Simla via Quetta from the Perso-Baluch Boundary Commission. Mrs. Wahab's horse was frightened by a falling rock and jumped over a khud near Narkanda, forty miles away on the Tiltet-road. The horse was killed, and Mrs. Wahab was so severely injured that she died.
- 8.—Daring, a Police Constable in the Poona Mounted Police, who was charged with enticing away a married woman, Mrs. Windsor, wife of Mr. Felix Windsor, a teacher, convicted by the Cantonment Magistrate, Poona, under section 497, Indian Penal Code, and was sentenced to pay a fine of Rs. 200, in default to undergo two months' imprisonment.
- 10.—A fire has occurred in the Bazar Srinagar near the Amirakadal bridge, resulting in the complete destruction of a large number of houses, chiefly shops. But for the timely help rendered by the Municipal and other authorities it would have had much more serious results, as a large store of kerosine oil was removed from the fire.
- 11.—Emily Ghose, who was charged at the Calcutta Criminal Sessions with the murder of her husband, the Rev. Mr. Ghose, a native Christian, by administering arsenic, unanimously found not guilty by the jury, and the prisoner was at once discharged.—The first statutory meeting of the shareholders of the Ahmedabad-Prantij Railway Company, Limited, was held in Bombay on Monday. Mr. L. R. W. Forrest, of Messrs. Killick, Nixon & Co., presiding.
- 12.—The Secretary of State, after communicating with the Government of India, has decided to send an Indian military force to Suakin. The 1st Bombay Cavalry (the Duke of Connaught's Own Regiment of Bombay Lancers), the 26th Punjab Infantry the 35th Sikhs, a section of the Madras Sappers and Miners, and one Mountain Battery from Dera have been ordered to Bombay for immediate despatch to Egypt, and within the next week the Brigade will have left this port.
- 13.—Colonel Humfrey, Inspector-General of Police, Bombay, died in Bombay.—The Maharajah of Jeypore resolved to increase the Imperial Service transport train by one hundred carts and two hundred ponies during the current year and still further to expand the train hereafter. This is the direct result of the high appreciation expressed by the Government of India of the services rendered by the Jeypore transport during the Chitral campaign. It is hoped the example set by the Maharajah will be followed by other Chiefs. There are Imperial service troops in abundance, but transport trains are few, though their utility is unquestioned.
- 14.—A serious disturbance took place in the Mahalli Taluq, Mysore District, between two factions of fishermen and ryots, resulting in four men being killed and six wounded. The Taluq Magistrate and Inspectors of Police were severely injured.
- 15.—Mr. Herbert Myers, the well-known Calcutta contractor, who owned the largest stables of trotting horses in India, died of cholera at Asonsole, whither he had gone on business.—The Ameer is reported to have ordered a combined advance into North-Western Kafiristan of columns which hold the southern and eastern parts to complete the occupation of the country. Should this be carried out within the next two months no serious fighting is anticipated, as the principal valleys are already occupied.—The Ruby Mines in Burmah have accepted the main terms of the new lease recently offered by the Government of India. A few minor points remain to be settled when the full terms will probably be published. The Maharani of Vizianagram died at the Bhelupur Palace, Benares. The deceased had been suffering from carbuncle and pneumonia.
- 20.—A serious fire has occurred out at Messrs. Ahmuty and Company's branch establishment at Chittagong. One of the biggest godowns, in which the bulk of the stock was stored, has been totally wrecked, the damage being calculated at Rs. 30,000, which is said to be partly covered by insurance. The cause of the outbreak is not known.—Levee was held at Simla, and was a fairly large affair. The arrangements were perfect as usual, and the function was over at about half-past ten o'clock. The usual State dinner was held before the Levee, some seventy officials being present.—The first party of Chitral reliefs crossed the Lawarai Pass without accident. The road offered no serious difficulties. The 3rd Gurkhas have been encamped at Ziarat on the north side of the Pass for the last month, and have been hard at work repairing the road and cutting away the snow.
- 21.—All the arrangements for the embarkation of the Indian Contingent for Egypt are complete, and the transports *Yadala*, *Nurani*, and *Cheybassa*, accompanied by the *R. I. M. Warren Hastings*, left the docks. The other vessels follow.
- 23.—A telegram has been received from the Resident of Cashmere announcing the death of Captain H. W. Christian, of the King's Royal Rifles at Ladakh.

- May 24—A riot occurred at Titaghar between Hindus and Mahomedans, but was quickly suppressed by the intervention of troops from Barrackpur, situated a few miles off.—The final wheat crop report in the Berars shows only 747,000 acres under cultivation, or a decrease of 16 per cent. as compared with the crop of 1894-95, and the crop is expected to be 40 per cent. behind last year. The husced crop, on the other hand, is 500,000 acres, or 30 per cent. more than the previous year, while the crop is 75 per cent. better.—The 28th Native Infantry and a section of No. 4 Hazara Mountain Battery marched into Drosh on the 21st and 25th instant. The Punjab Infantry marched from South Malakand for Nowshera. The Relief of the Chitral Garrison is now completed.
- 25—The steamer Lawada, the last of the eight transports engaged for the conveyance of troops to Suakim, left Bombay with the 5th Bombay Mountain Battery.
- 26—The Government of India have decided that the names of officers under Colonel Melliss, namely, Inspecting Officers of Imperial Service Troops, will now be incorporated in the Army List as a separate staff.—Captain McMahon, C.I.E., and party arrived safely at Quetta marching a distance of over three hundred miles from Rohat in fifteen days, including halts. All the party are well. Captain McMahon will leave for Simla in a few days' time.
- 30—Colonel Egerton telegraphed to India announcing his arrival at Suakim and also said that, acting under instructions, he had sent the 26th Bengal Infantry to Tokar.
- 31—The whole of the troops from Drosh and Chitral have reached Chakdarah on the return journey without a single *contretamps*. The only grievance was want of excitement along the road, as not even casual sniping took place. They all made a double march over the Lowara Pass, on which there was little snow, and the going is easy.—Dr. Brain, Curator, Royal Botanical Gardens, Calcutta, is reported to have discovered the origin of the fungus known as rust, which attacks wheat crop in the plains. The discovery is regarded as most important. The details are not yet known.

JUNE.

- June 2—News received in Bombay that H. H. Jungishah and his son Abbasshah were brutally murdered at Jeddah on their way back from a pilgrimage to Mecca by three men who had followed them from India. Two of the murderers were arrested, but the third made his escape. The prisoners made a confession implicating several confederates and subsequently committed suicide.—A military Indian Cavalry dinner, which is now an annual gathering, took place at the C. S. Service Club. Colonel Richardson, 18th Bengal Lancers, presided, and covers were laid for forty-four. Sir George White, Sir Edwin Collin, and General Grant were the only guests.
- 3—Lieutenant Haworth, 5th Lancers, S. O., met with a serious accident whilst playing polo at Poona. His pony swerved and fell, bringing his rider down heavily and rolling over him twice. Unfortunately Lieutenant Haworth could not get one foot out of the stirrup. When picked up it was found that he had sustained a serious wound under his eye and was insensible. He was taken to the Station Hospital at Wanowrie, where he died the next morning from the effects of his accident.
- 5—The first party of the relieved Chitral troops arrived at Nowshera under Colonel Hutchinson. All entrained the same evening. The second party under Lieutenant-Colonel Coats arrived on Saturday and entrained the same evening. This party consisted of the 25th Punjab Infantry. The third party consisting of a section of the Hazara Mountain Battery and No. 1 Company Sappers and Miners arrived and entrained on Monday. The relieved Chitral troops are now finally dispersed to their respective destinations. It appears that a party of Bajouris recently attempted to cross the Panjkora by the suspension bridge near Sado. The Dir levies were quite prepared, and a smart little fight occurred in which the Bajouris got much the worst. Everything since has been perfectly quiet. The attempt to force the bridge was probably merely made for the sake of tribal *izzat*. The tribesmen certainly were on their best behaviour while the Chitral reliefs were in progress.—In Ambasamudram Taluq, near Kadayam village, Tinnevely District, symptoms of volcanic eruption appeared on certain dry lands at the foot of hills, where smoke appears.
- 7—A shocking accident occurred at Bangalore at a Corpus Christi Festival, when a temporary altar the centre beam on which the platform was erected suddenly gave way, and the structure came down with a terrible crash. Twenty people were severely injured and two of the natives, who were injured by the fall, as well as Miss Cora Pereira, daughter of the Sub-Judge of Bangalore, have since died from their injuries.—Colonel Davidson, visited Chitral town and fort and the projected road for fifteen miles on the Mustuj-road, returning to head-quarters at Drosh on the 7th. He reports that the Chitralis suffered severe losses among their cattle owing to last year's epidemic of foot-and-mouth disease and pleuro-pneumonia. It will take years to recover from this murrain.
- 8—The Khan of Nawagai is still very anxious regarding the appearance of Afghan officials in the Mitai villages to the south of his territory, but so far no troops have been moved into the district from the Kunar Valley. The nearest Afghan outpost now is Pashat, held by a small garrison only.
- 9—Masonic Dinner held at Shila at the Town Hall, which was elaborately decorated for the occasion. About 120 were present. Worshipful Brother E. Watson succeeds Sir A. Miller as Master of the Lodge.
- 10—Prince Farrukh Mirza, a son of the late King of Oudh, died in Calcutta from cholera. He leaves a widow and four children. He was thirty years of age.—A slight accident happened on the G. I. P. Railway, but very little damage was fortunately done. The engine and brake van of a goods train from Poona became derailed whilst passing

